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A MANUAL

FOR THE

GUIDANCE OF OFFICERS

IN

THE ADMINISTRATION

OF

THE SALT DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

PUBLISHED UNDER THE AUTHORITY OF THE BOARD OF REVENUE, L.P.

CALCUTTA:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1891.

PREFACE.

THE HON'BLE SIR H. L. HARRISON, KT.

THIS Manual follows the general plan of the republication of the Board's Rules, laid down in the preface to the "Miscellaneous Volume of Board's Rules, 1888."

2. A complete reprint of the Acts relating to salt, corrected and brought up to date, is prefixed to the rules. The rules themselves have been carefully revised and brought up to date. They have also been approved by Government.

3. The Indian Salt Act, XII of 1882, extends by its own force to the districts of the Patna Division only in the Lower Provinces (*vide* section 1 of the Act). It has since been introduced into the districts of the Orissa and Bhagulpore Divisions (*vide* appendices C and D); and recently the provisions regarding saltpetre have been extended to the town of Calcutta and to the area included in a radius of two miles from the limits of the town (*vide* appendix E). In the rest of these Provinces, the Bengal Salt Act, VII of 1864, is in force.

4. It is to be distinctly understood that the rules contained in this Manual form part of the Board's Rules, and are to be regarded as authoritative by all officers subordinate to the Board.

5. This compilation may be cited briefly as "The Salt Manual, 1891." It supersedes the edition of 1881, and references should in future be made to it only. Errors and omissions should be brought to the notice of the Board.

6. This Manual is interleaved with blank pages for the purpose of inserting any additions and alterations made subsequent to its issue.

BOARD OF REVENUE, L.P.,
The 1st July 1891.

K. G. GUPTA,
Secretary.

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THE INDIAN SALT ACT, 1882.

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ACT No. XII of 1882.

(*Amended by Acts XX* of* 1884 *and XIX of* 1890.)

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor-General on the* 10*th March* 1882.)

An Act for regulating the duty on Salt and for other purposes.

Preamble.

WHEREAS it is expedient to amend the law relating to the levy of duty on salt, and to the import and transit of salt, and the manufacture of salt and saltpetre, into, over and in British India; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Salt Act," 1882; and it shall come into force at once.

Commencement. Local extent.

This section, sections two, seven and eight, and so much of this Act as refers to offences against any of its provisions or against any rules made under it, extend to the whole of British India;

The rest of this Act extends to the territories for the time being respectively administered by the Lieutenant-Governors of the North-Western Provinces and the Panjáb and the Chief Commissioners of Oudh, the Central Provinces and Ajmír and Mairwára, * * * to the districts of the Patna Division, and to British territory under the jurisdiction of the Agent to the Governor-General in Central India;

Power to extend Act.

and any portion of this Act, other than the portions specified in the second paragraph of this section, may be extended, by order of the Governor-General in Council published in the *Gazette of India*, to any part of British India other than the territories,* and districts mentioned in the third paragraph of this section.

Note to section I. The words "to the Province of Sindh" in paragraph 3 and the word "Province" in paragraph 4 repealed by Act XX of 1884.

Repeal of enactments.

2. The enactments specified in the schedule hereto annexed are repealed to the extent mentioned in the third column thereof; but all rules made, licenses and passes granted, prices and duties fixed, notifications published and

powers conferred under any such enactment and now in force shall, so far as they are consistent with this Act, be deemed to have been respectively made, granted, fixed, published and conferred hereunder.

Interpretation-clause.

3. In this Act, unless there be something repugnant in the subject or context,—

"the said territories":

the expression "the said territories" means the territories to which the section of this Act, in which that expression occurs, for the time being extends;

"Assistant Commissioner":

"Assistant Commissioner" means an Assistant Commissioner of Northern India Salt Revenue, and also includes any person invested by the Local Government with the powers of an Assistant Commissioner under this Act;

"Salt-revenue officer":

"Salt revenue officer" means any officer of the Northern India Salt Department, and also includes any person invested by the Local Government with any of the powers of a salt revenue officer under this Act;

"Saltpetre":

"Saltpetre" includes rasí, sajjí and all other substances manufactured from saline earth, and khárí-nún and every form of sulphate or carbonate of soda; and

"Manufacture of salt":

"manufacture of salt" includes the separation or purification of salt obtained in the manufacture of saltpetre, the separation of salt from earth or other substance so as to produce alimentary salt, and the excavation or removal of natural saline deposits or efflorescence.

"*Kohat salt*":

"*Kohat salt*" *means salt produced in the district of Kohat in the Punjab* (vide *Section I of Act XIX of* 1890).

Powers of Commissioner of Division by whom to be exercised.

4. The powers and duties conferred and imposed by this Act on a Commissioner of a Division may, in places where there is no such Commissioner, be exercised and performed by such officer as the Governor-General in Council may from time to time appoint in this behalf.

Commissioner of Northern India Salt Revenue.

5. At the head of the administration of the salt-revenue under this Act there shall be an officer, called the Commissioner of Northern India Salt Revenue, who shall be appointed, and may be suspended or removed, by the Governor-General in Council.

CHAPTER II.

MANUFACTURE AND REFINING OF SALT AND SALTPETRE.

Power of Governor-General in Council—

to regulate manufacture and refining of salt and saltpetre;

6. The Governor-General in Council may, from time to time, by rule—

(*a*) prohibit absolutely, or subject to such conditions as he thinks fit, the manufacture of salt, or the manufacture or refining of saltpetre, throughout the whole or any portion of the said territories;

(*b*) fix fees for the following licenses, not exceeding in the case of each such license the amount hereinafter mentioned:—

to fix fees for licenses.

	Rs.
License to manufacture and refine saltpetre and to separate and purify salt in the process of such manufacture and refining	50
License to manufacture saltpetre	2
License to manufacture sulphate of soda (*khárí-nún*) by solar heat in evaporating pans	10
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License to manufacture other saline substances	2

(*c*) determine the manner, time and place in and at which, and the persons by whom, any duty imposed hereunder shall be collected in the said territories;

to regulate the collection of duties;

(*d*) define an area no point in which shall be more than one hundred yards from the nearest point of any place in which salt is stored or sold by or on behalf of Government, or of any manufactory and its appurtenances in or on which saltpetre is manufactured or refined, and regulate the possession, storage and sale of salt within such area;

to regulate possession of salt in vicinity of places where saltpetre is manufactured;

(*e*) define an area round any other place in which salt is manufactured, and regulate the possession, storage and sale of salt within such area.

to regulate possession of salt in vicinity of places where salt is manufactured.

CHAPTER III.

DUTY AND PRICE OF SALT.

Power of Governor-General in Council—

7. The Governor-General in Council may from time to time by rule consistent with this Act—

(*a*) impose a duty, not exceeding three rupees per maund of $82\frac{2}{7}$ pounds avoirdupois, on salt manufactured in, or imported by land into, any part of British India;

to impose a duty on manufacture of salt;

(*b*) reduce or remit any duty so imposed, and re-impose any duty so reduced or remitted;

to reduce or remit duties;

(*c*) fix the minimum price at which salt excavated, manufactured or sold by or on behalf of the Government of India shall be sold.

to fix minimum price of salt excavated, &c., by Government.

In calculating the amount of duty payable under this section, fractions of quarter maunds may be reckoned as quarter maunds.

8. Subject to any general rules or special orders which the Governor-General in Council may from time to time make in this behalf, the Local Government may from time to time, by notification in the local official Gazette, fix the minimum price at which salt excavated, manufactured or sold by or on behalf of such Local Government shall be sold.

Power of Local Government to fix minimum price of salt excavated, &c.

CHAPTER IIIA.

INDUS PREVENTIVE LINE.

8*A* (1). *The Governor-General in Council may, from time to time, by rule,—*

Power to define zones and establish chains of posts.

(*a*) *define a zone of country not exceeding fifteen miles in breadth—*

(*i*) *along any portion of the river Indus and at such distance therefrom as be deemed expedient, or*

(*ii*) *in any tract extending from that river to the western frontier of the Punjab.*

(*b*) *extend any such zone so as to include any ferry or any portion of a railway, canal, or navigable river entering the zone, or any place where goods are loaded or unloaded into wagons or boats for the purpose of entering or leaving the zone, and*

(*c*) *within such a zone establish a chain of posts extending along the zone.*

(2) *The establishment of a chain of posts under clause* (*c*) *of subsection* (1) *shall be deemed to be a public purpose within the meaning of the Land Acquisition Act,* 1870.

8*B*. *When a zone has been defined and a chain of posts established under section* 8*A*, *the Governor-General in Council may, from to time, by rule,—*

Effect of defining a zone, and establishing a chain of posts.

(*a*) *prohibit any person except upon such conditions as may be prescribed in the rule from having in his possession any Kohat salt within the limits of the zone, and*

(*b*) *so far as may be necessary for the prevention of the smuggling of Kohat salt across the chain of posts, control and regulate the passage of traffic across such chain and provide for the searching of all persons and things crossing or being taken across such chain* (vide *Section* 2 *of Act XIX of* 1890).

CHAPTER IV.

OFFENCES AGAINST THE SALT REVENUE.

Penalties.

9. Whoever commits any of the following offences (namely):—

(*a*) does anything in contravention of this Act or of any rule made hereunder;

(*b*) evades payment of any duty or charge payable under this Act or any such rule; or

(*c*) attempts to commit, or abets within the meaning of the Indian Penal Code the commission of, any of the offences mentioned in clauses (*a*) and (*b*) of this section,

shall for every such offence be punished with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both;

and the convicting Magistrate, on the application of the Assistant Commissioner or salt revenue officer, may declare to be confiscated all works, materials and implements constructed or prepared for the purpose of manufacturing or refining salt or saltpetre contrary to the provisions of this Act or any such rule.

Punishment on second and subsequent convictions.

10. Any person convicted of an offence under section nine, after having been previously convicted of an offence under that section or section 11 of the Inland Customs Act, 1875, or under any enactment repealed by that Act, shall be punished with imprisonment for a term which may extend to six months, in addition to the punishment which may be inflicted for a first offence under section nine;

and every such person shall, upon every subsequent conviction of an offence under section nine, be liable to imprisonment for a term which may extend to six months, in addition to any term of imprisonment to which he was liable at his last previous conviction.

Charge by whom to be preferred.

11. *A charge of an offence under section nine, shall not be entertained except on the complaint of an Assistant Commissioner or other salt revenue officer not inferior in rank to a Sub-Inspector,

Limitation.

and no such complaint shall be admitted unless it is preferred within six months after the commission of the offence to which it refers.

Jurisdiction.

All such offences shall be tried by a Magistrate exercising powers not less than those of a Magistrate of the second class.

Confiscation of articles in respect of which offence committed.

12. All salt or saltpetre in respect of which any offence mentioned in section nine has been committed, together with the vessels, packages or coverings in which such salt or saltpetre is contained, and the animals and conveyances used in carrying it, shall be liable to confiscation.

When the article seized exceeds five seers in weight, the Commissioner of the Division in which the seizure takes place may, if satisfied on the report of any salt revenue officer, or on such inquiry as he thinks fit to make, that such offence has been committed, declare such article to be confiscated or impose such lesser penalty in lieu of confiscation as to him may seem fit.

If the article seized does not exceed five seers in weight, the Assistant Commissioner shall possess the same powers in regard to its disposal as by this section are conferred on the Commissioner of the Division in regard to quantities exceeding five seers, and may also confiscate any vessel, package or covering in which such article is contained.

Whenever such Commissioner declares under this section any article to be confiscated, he may also declare to be confiscated any vessels, package or covering in which such article is contained and any animal or conveyance used in carrying it.

Power to levy additional duty as penalty.

13. The Governor-General in Council may, from time to time, by rule, direct that any salt revenue officer, not inferior in rank to an Assistant Inspector, if satisfied in such manner as such rule may prescribe that any offence mentioned in section nine has been committed in respect of any dutiable salt, shall, instead of making a complaint to a Magistrate, or instituting proceedings with a view to confiscation, impose as a penalty an additional duty on such salt not exceeding the duty leviable thereon under Chapter III of this Act.

* The words "or under section 11 of the Inland Customs Act, 1875" having been repealed by the Repealing and Amending Act, XII of 1891, have been omitted.

The imposition of every such penalty shall be at once reported, if the salt, in respect of which an offence has been committed, exceeds five seers in weight, to the Commissioner of the Division in which such penalty is imposed, and, if such salt does not exceed five seers in weight, to the Assistant Commissioner,

and shall require the sanction of the Commissioner or Assistant Commissioner, as the case may be, to whom it is so reported.

Punishment for connivance at offences mentioned in section nine.

14. Any zemindar or other proprietor of land, and any agent of a zemindar or proprietor of land, who wilfully connives at any offence mentioned in section nine shall for every such offence be punishable by any Magistrate exercising powers not less than those of a Magistrate of the second class with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both.

CHAPTER V.

POWERS OF STOPPAGE, SEARCH, SEIZURE AND ARREST.

Power to search places where article is manufactured under license.

15. Any salt revenue officer empowered in this behalf by the Local Government may at any time enter and search any place in which any article is manufactured or refined under a license granted under this Act or any rule made hereunder.

Power to detain suspected person and to seize goods liable to confiscation.

16. Any salt revenue officer may stop and detain any person whom he has reason to believe to be liable to punishment under this Act;

and may seize any salt or saltpetre in respect of which there is reason to believe that any offence mentioned in section nine has been committed, or that any duty is payable, together with the vessels, packages or coverings in which such salt or saltpetre is contained, and the animals or conveyances used in carrying it.

Power to arrest.

17. Any salt revenue officer may arrest any person whom he has reason to believe to have committed any such offence as last aforesaid.

Procedure of officer having reason to believe unlawful manufacture

18. Whenever any salt revenue officer, not inferior in rank to a Sub-Inspector, has reason to believe that salt or saltpetre is being unlawfully manufactured, refined or stored in an unlicensed place,

such officer shall first record in writing (so far as may be practicable) (*a*) the name, residence, and calling of the informant (if any); (*b*) the locality and description of the house, boat or place where the officer believes that the salt or saltpetre is being so manufactured, refined or stored; (*c*) the name of the person by or for whom the salt or saltpetre is so manufactured, refined or stored; and (*d*) the supposed quantity and description of the salt or saltpetre, with the grounds for believing the same to be unlawfully manufactured, refined or stored;

and may then summon in writing the officer in charge of the police-station within whose jurisdiction the house, boat or place to be searched is situate to attend him;

and may then, after sunrise and before sunset (but always in the presence of an officer of police not inferior in rank to a head-constable), enter and search any house, boat or place in which there is reason to believe that salt or saltpetre is being so manufactured, refined or stored;

Power to enter and search.

and, in case of resistance, may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all salt and saltpetre so manufactured, refined or stored, and all materials used in the manufacture or refinement of such salt or saltpetre;

and may also detain and search and, if he thinks proper, arrest the occupier of the said house, boat or place, together with all persons concerned in the manufacture, refinement, or storing of such salt or saltpetre, or in the concealing thereof.

If the place so entered is an apartment in the actual occupancy of a woman who, according to the custom of the country, does not appear in public, the officer entering the same shall be guided by the rules prescribed for such cases in the Code of Criminal Procedure.

Before conducting a search under this section, the officer conducting it shall call upon two or more respectable inhabitants (if any) of the locality in which the house, boat or place is situate to attend and witness the search, and the search shall be made in the presence of such inhabitants (if any), and also (if practicable) of the occupant of the house, boat or place searched.

Whenever it is necessary to cause a woman to be searched, the search shall be made by another woman with strict regard to decency.

19. Any officer in charge of a police-station who, on application in writing made by a salt revenue officer to attend for any of the purposes specified in section eighteen, refuses or fails within a reasonable time so to attend or to depute a subordinate officer, not inferior in rank to a head-constable, so to attend, shall for every such offence be punished with fine which may extend to five hundred rupees.

Failure of police officer to attend.

20. Whenever a salt revenue officer under the rank of Assistant Commissioner arrests under this Act any person, or seizes any article as liable to confiscation under this Act,

Report of arrest, seizure and search.

or enters any house, boat or place for the purpose of searching for any such article,

he shall (unless generally empowered by the Assistant Commissioner to send the person arrested to the Magistrate) within forty-eight hours next after such arrest, seizure or entry, make a full report of all the particulars of such arrest, seizure or entry to his official superior for the information of the Assistant Commissioner.

Every officer making any arrest under this Act, or his official superior, shall, if generally empowered in this behalf by the Assistant Commissioner, either send with all convenient despatch the person arrested to the Magistrate having jurisdiction to deal with the case, or order the discharge of such person.

Every officer of police attending any search made under section eighteen shall report the same to his official superior.

Procedure in respect of articles seized.

21. Whenever the Assistant Commissioner is informed of the seizure of any article exceeding five seers in weight as liable to confiscation under this Act, he shall, with all convenient despatch, report the circumstances of the case to the Commissioner of the Division in which such seizure is made, who may thereupon proceed under section twelve.

If the article seized does not exceed five seers in weight, such Assistant Commissioner may dispose of the case himself under the said section.

Procedure on detention of article subject to additional duty.

22. Any article in respect of which a penalty is imposed under section thirteen may be detained pending the receipt of the order of the Commissioner of the Division or the Assistant Commissioner, as the case may be, on the report required by the same section:

Provided that, if the owner of any article so detained deposits the amount of such penalty with, and pays all ordinary duty and charges payable on such article to, the salt revenue officer detaining the same, such article shall be at once released.

When an article is so detained it shall, on the receipt of the said order, be dealt with in accordance with the rules made in this behalf hereunder.

When an article has been released under the second paragraph of this section, and the Commissioner of the Division or Assistant Commissioner, as the case may be, reduces, or declines to sanction, the penalty imposed in respect of such article, the amount refundable to the owner shall be paid to him on his applying therefor to the Assistant Commissioner within six months, to be computed (where the order has been made by the Commissioner of the Division) from the day on which the Assistant Commissioner has received such order, and (where the order has been made by the Assistant Commissioner) from the date of such order.

When any penalty the amount of which has been deposited under the second clause of this section is sanctioned,

or when any sum refundable under this section has not been claimed within the said period of six months,

the amount so in deposit, or the sum so refundable, shall be forfeited to Her Majesty, unless the Commissioner of Northern India Salt Revenue otherwise directs.

Procedure in respect of person arrested.

23. Whenever the Assistant Commissioner is informed of the arrest of any person, he shall (unless such person has been dealt with under the penultimate paragraph of section twenty) either send with all convenient despatch the person arrested to the Magistrate having jurisdiction to deal with the case, or order the immediate discharge of such person.

Officers required to assist salt revenue officers.

24. All officers of police, and all officers of Government engaged in the collection of land revenue, are hereby empowered and required to assist the salt revenue officers in the execution of this Act.

Vexatious search, seizure, &c., by salt revenue officer.

25. Any salt revenue officer who—

(*a*) without reasonable ground of suspicion searches or causes to be searched any house, boat or place;

(*b*) vexatiously and unnecessarily detains, searches or arrests any person;

(*c*) vexatiously and unnecessarily seizes the moveable property of any person, on pretence of seizing or searching for any article liable to confiscation under this Act;

(*d*) commits as such officer any other act to the injury of any person, when such officer has not reason to believe that such act is required for the execution of his duty,

shall for every such offence be punishable, by a Magistrate exercising powers not less than those of a Magistrate of the second class, with fine which may extend to five hundred rupees.

Any person wilfully and maliciously giving false information and so causing a search to be made under this Act shall be punishable, by a Magistrate exercising the same powers, with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to two years, or with both.

A salt revenue officer shall not be deemed to search or detain any person or to seize the moveable property of any person, vexatiously and unnecessarily, within the meaning of clause (*b*) *or clause* (*c*) *of the first paragraph of this section if the search is authorized by any rule under clause* (*b*) *of section* 8*B*, *and the detention or seizure is such as is necessary for the purposes of such search* (vide *section* 3, *Act XIX of* 1890).

Power to regulate seizures and disposal of things seized.

26. The Governor-General in Council may from time to time make rules consistent with this Act to regulate the seizure, disposal and destruction of things liable to be seized under this Act.

Such rules may, among other matters, provide—

(*a*) that the owner or person having the charge of any animal seized and detained shall provide from day to day for its keep while detained, and that, if he omits to do so, such animal may be sold by public auction, and the expenses (if any) incurred on account of it defrayed from the proceeds of the sale;

(*b*) that when anything is seized and an order for its release is subsequently passed, and the owner does not, within a period to be fixed by such rules, appear to claim such thing and tender the duty, penalties and charges (if any) due in respect thereof, it may be sold by public auction, and such duty, penalties and charges defrayed from the proceeds of the sale;

(*c*) that the surplus-proceeds of a sale under clause (*a*) or clause (*b*) of this section shall, unless the owner of the thing seized establishes his claim to such proceeds within a period, not less than three months, to be fixed by such rules, be forfeited to Her Majesty.

CHAPTER VI.

MISCELLANEOUS.

Power to prohibit import and transit of salt.

27. The Governor-General in Council may, from time to time, by rule, prohibit absolutely, or subject to conditions, the importation of salt into, or the transit of salt over, the said territories or any part thereof.

Except in the case of a prohibition under this section, nothing in this Act shall affect the transit of salt into or from any of the said territories, from or into any other part of British India.

Nothing in this section shall be deemed to affect Chapter IIIA of this Act or any rule under that chapter (vide *section* 4, *Act XIX of* 1890).

Further matters for which Governor-General in Council may make rules.

28. In addition to the rules which the Governor-General in Council is hereinbefore empowered to make, he may from time to time make rules consistent with this Act to regulate the following matters, namely :—

(*a*) the persons by whom, and the time, place and manner at or in which, anything to be done under this Act, shall be done ;

(*b*) the cases in which and the officers to whom, and the conditions subject to which, orders given by salt revenue officers under this Act shall be appealable ;

(*c*) the fee to be charged on account of any license, pass, certificate, dákhilá, rawana or other such document issued under this Act ;

and generally to carry out the provisions herein contained.

Publication of rules.

29. All rules made under this Act shall be published in the *Gazette of India*, and shall thereupon have the force of law

Power to confer powers of Assistant Commissioner and salt revenue officers.

30. Subject to the provisions herein contained, and to any rules for the time being in force made by the Governor-General in Council, the Local Government or the Commissioner of Northern India Salt Revenue may invest any person with the powers of an Assistant Commissioner under this Act, or with all or any of the powers hereinbefore conferred on salt revenue officers.

31. [*Repealed by section* 5, *Act XIX of* 1890.]

SCHEDULE.

(*See section* 2.)

ENACTMENTS REPEALED.

ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
VIII of 1875 ...	The Inland Customs Act, 1875.	The whole.
II of 1876 ...	The Burma Land and Revenue Act, 1876.	Section 39, clause (*b*), and in clause (*c*) of the same section the words and letter "under clause (*b*)."
XVIII of 1877 ...	The Salt Act, 1877.	The whole.

REGULATION.

Number and year.	Short title.	Extent of repeal.
III of 1877 ...	The Ajmir Laws Regulation, 1877.	Sections 36 and 37.

ACT OF THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

Number and year.	Short title.	Extent of repeal.
VII of 1864 ...	The Salt Act, 1864.	Section nine.

ACT No. XIX OF 1890.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor-General on the* 16*th October* 1890.)

An Act to amend the Indian Salt Act, 1882.

WHEREAS it is expedient to amend the Indian Salt Act, 1882, for the purpose of regulating the traffic in Kohat salt in the Punjab; It is hereby enacted as follows:—

XII of 1882.

XII of 1882. Addition to section 3, Act XII, 1882.

1. To section 3 of the Indian Salt Act, 1882, the following shall be added, namely:—

Kohat salt.

"'Kohat salt' means salt produced in the district of Kohat in the Punjab."

Insertion of new Chapter IIIA after Chapter III, Act XII, 1882.

2. After Chapter III of the said Act the following shall be inserted, namely:—

"CHAPTER IIIA.

INDUS PREVENTIVE LINE.

Power to define zones and establish chains of posts.

8A. (1) The Governor-General in Council may, from time to time, by rule,—

(*a*) define a zone of country not exceeding fifteen miles in breadth—

(*i*) along any portion of the river Indus and at such distance therefrom as he deems expedient, or

(*ii*) in any tract extending from that river to the western frontier of the Punjab,

(*b*) extend any such zone so as to include any ferry, or any portion of a railway, canal or navigable river entering the zone, or any place where goods are loaded or unloaded into wagons or boats for the purpose of entering or leaving the zone, and

(*c*) within such a zone establish a chain of posts extending along the zone.

(2) The establishment of a chain of posts under clause (*c*) of sub-section (1) shall be deemed to be a public purpose within the meaning of the Land Acquisition Act, 1870.

X of 1870.

Effect of defining a zone and establishing a chain of posts.

8B. When a zone has been defined and a chain of posts established under section 8A, the Governor-General in Council may from time to time, by rule—

(*a*) prohibit any person, except upon such conditions as may be prescribed in the rule, from having in his possession any Kohat salt within the limits of the zone, and,

(*b*) so far as may be necessary for the prevention of the smuggling of Kohat salt across the chain of posts, control and regulate the passage of traffic across such chain, and provide for the searching of all persons and things crossing or being taken across such chain."

Addition to section 25, Act XII, 1882.

3. The following shall be added to section 25 of the said Act, namely:—

"A Salt-revenue Officer shall not be deemed to search or detain any person, or to seize the moveable property of any person, vexatiously and unnecessarily within the meaning of clause (*b*) or clause (*c*) of the first paragraph of this section if the search is authorised by any rule under clause (*b*) of section 8B, and the detention or seizure is such as is necessary for the purposes of such search."

Addition to section 27, Act XII, 1882.

4. To section 27 of the said Act the following shall be added, namely:—

"Nothing in this section shall be deemed to affect Chapter IIIA of this Act or any rule under that Chapter."

5. [*Repealed by the Repealing and Amending Act, XII of* 1891.]

THE SALT ACT, 1864.

ARRANGEMENT OF SECTIONS.

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ACT No. VII OF 1864.

[*Amended by India Acts XII of* 1873 *and XII of* 1882, *and Act I (B.C.) of* 1873.]

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(*Received the assent of the Lieutenant-Governor on the* 19*th March* 1864, *and of the Governor-General on the* 28*th May* 1864.)

An Act to amend and consolidate the laws relating to the manufacture, possession, transport, and sale of Salt in the Provinces under the control of the Lieutenant-Governor of Bengal.

Preamble.

WHEREAS it is expedient to amend and consolidate the laws relating to the manufacture, possession, transport, and sale of salt in the Provinces under the control of the Lieutenant-Governor of Bengal; it is enacted as follows:—

Short Title.

I. This Act may be cited as "The Salt Act, 1864."

II. [Repealed by Part V of schedule annexed to the Repealing Act, XII of 1873.]

Interpretation.

III. The following words shall have the several meanings hereby assigned to them unless where a contrary intention shall appear from the context, that is to say:—

"Salt."

The word "Salt" shall include every saline substance and preparation used or intended to be used with food.

"Manufacture."

The word "manufacture" shall include the preparation or collection of salt.

"Salt-work."

The words "Salt-work" shall mean any place used or intended to be used for the manufacture of salt.

"Board of Revenue."

The words "Board of Revenue" shall mean the Board of Revenue for the Lower Provinces of the Presidency of Fort William in Bengal.

"Magistrate."

The word "Magistrate" shall mean any person exercising the full powers of Magistrate under the Code of Criminal Procedure.*

* All the powers which under the provisions of the Salt Act, 1864, may be exercised by a Magistrate, may be exercised by a Magistrate of the first or second class, subject to the provisions of section XX of the Code of Criminal Procedure [section 1 Act I, (B.C.) of 1873.]

"Police Officer."

The words "Police Officer" shall include all Village Police Officers.

"Seer."

The word "Seer" shall mean a weight of eighty tolahs.

"Maund."

The word "Maund" shall mean a weight of forty seers.

Salt in possession of servant or agent.

When Salt is in the possession of a person's servant or agent on his account, it is in that person's possession within the meaning of this Act.

The causing or procuring an act to be done is punishable in the same manner as the doing of the act.

Where the doing of any act is made punishable by this Act or by any of the Rules to be made in pursuance thereof, with any penalty, the causing or procuring such act to be done shall be punishable in like manner.

"Rowannah."

The word "Rowannah" shall mean a written or printed permission duly issued under the provisions of this Act to possess or transport salt.

Number.

Words importing the singular number shall include the plural and words importing the plural number shall include the singular.

Gender.

Words importing the masculine gender shall include the feminine.

Unlicensed manufacture of Salt prohibited.

IV. Within the provinces under the control of the Lieutenant-Governor of Bengal, it shall not be lawful for any person, who is not duly licensed in the manner hereinafter provided, to manufacture Salt.

Penalty for such manufacture.

V. Whoever, without a license duly obtained under this Act, shall manufacture or attempt to manufacture salt, shall be punished with fine which may extend to five hundred rupees, or with simple imprisonment for a term which may extent to six months, or with both. The use of each Salt-work in such unlicensed manufacture shall be a separate offence within the meaning of this Section, and each fire or fire-place, or place for collecting salt in any mode, used or intended to be used in such manufacture, shall be deemed a separate salt-work. The continuing, after conviction and sentence, of the offence mentioned in the introductory part of this Section, shall be considered as amounting to the commission of such offence and shall be punishable in the same way as such offence.

Confiscation of contraband salt, and materials and implements used in unlicensed manufacture.

VI. All materials and implements used or intended to be used in manufacturing salt without a license, and all salt so manufactured, shall be confiscated.

Board of Revenue to grant licenses on certain conditions.

VII. The Board of Revenue shall grant licenses to manufacture salt in such places in the said provinces and to such persons as they shall think fit. Provided that no person shall obtain a license to manufacture Salt unless he shall have complied with such terms and conditions for securing the payment of the duty hereinafter mentioned as may be required by the said Board.

Proprietors and others to give notice to the Police of unlicensed salt-works established on their lands.

VIII. Every proprietor, tenant under-tenant, and cultivator who own or holds land on which there shall be any salt-work not licensed under the provisions of this Act, and every naib, gomashta, tehsildar, or other agent employed by the Government or the Court of Wards or by any private proprietor on such land shall, within ten days after the existence of any such salt-work shall have come to his knowledge, give written notice of the same to a police officer. If any person bound to give notice under this section shall wilfully omit or delay to give the same he shall for every such offence be liable to a fine not exceeding five hundred rupees for each salt-work.

IX. [Repealed by Section 2 of Act XII of 1882.]

Licensed manufacturer to provide a proper warehouse.

X. Every licensed manufacturer of salt shall, before he begins to manufacture, provide a proper and secure warehouse, to be approved by the Board of Revenue, for the purpose of depositing and securing therein the Salt to be manufactured, and all salt manufactured by him shall in the first instance be deposited in such warehouse.

Lieutenant-Governor may prescribe Rules and impose penalties.

XI. The Lieutenant-Governor of Bengal shall from time to time prescribe Rules, which shall be notified in the *Calcutta Gazette*, for regulating the manufacture, deposit, and transport of salt, and for securing the payment of the Duty thereon, and shall from time to time fix penalties for infringements of such Rules. Provided that no Rule shall be repugnant to any of the provisions of this Act or to any law in force, and that no penalty shall exceed five hundred rupees.

Proviso.

The possession and transport of Salt, within certain limits, to be regulated.

XII. Within such limits as the Lieutenant-Governor of Bengal shall define by notification in the *Calcutta Gazette*, the possession and transport of all salt shall be regulated in manner hereinafter provided.

Rowannahs by whom and how to be granted.

XIII. The Board of Revenue shall grant rowannahs for all salt possessed or transported within the limits so fixed, in accordance with such rules as the Government shall from time to time make in this behalf, and on payment of such fee as may be fixed in such rules.

Rowannah not to be granted without payment of Duty.

XIV. No Rowannah shall be granted unless the full amount of Duty on the quantity of Salt to be specified in such Rowannah shall have been paid.

Limitation of possession or transport of Salt.

XV. It shall not be lawful to possess or transport more Salt than five seers, unless the same shall be specified in a Rowannah granted under Section XIII of this Act. Provided that this Section shall not apply to Salt imported by sea and warehoused under Act VI of 1863* (*the Consolidated Customs Act*), or to salt deposited by a manufacturer in an approved warehouse under Section X of this Act.

Proviso.

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* Present Act VIII of 1878.

XVI. Any Salt exceeding five seers in quantity, which may be found within such limits as aforesaid, not specified in a Rowannah, shall be held to be contraband, and as such shall be seized and confiscated. The vessels, packages, and covering in which such Salt shall be found, and any animals or conveyances used in carrying it, shall also be seized and confiscated. Any person possessing, or transporting, or attempting to transport, such Salt, shall be liable to a fine not exceeding five rupees for every maund of Salt so seized and confiscated. All persons found in gangs or companies transporting or attempting to transport such Salt, when the whole quantity exceeds ten seers, shall be liable to the like penalty, and each one of the offenders shall be liable to the whole fine In the cases aforesaid the fine shall be at the rate of five rupees per maund, according to the quantity of Salt seized, whether more or less than one maund.

Penalties for possessing or transporting Salt without a Rowannah.

XVII. If any persons shall possess, transport, or attempt to transport, within the said limits, under a Rowannah, a greater quantity of Salt than is specified in such Rowannah, the excess, as well as the quantity so specified, shall, if such excess be found on weighment to exceed two and-a-half per cent. on the quantity so specified, be held to be contraband, and as such shall be seized and confiscated. Any person possessing, or transporting, or attempting to transport, such Salt, shall be liable to a fine of five rupees for every maund of Salt in excess of the quantity so specified.

Punishment for transporting Salt in excess of the quantity specified in the Rowannah.

XVIII. Salt being conveyed by a route or to a place other than that specified in such Rowannah, shall be seized and confiscated. Any person possessing, or transporting, or attempting to transport, such Salt, shall be liable to the penalty prescribed in Section XVI of this Act.

Salt not being conveyed by the route and to the place prescribed in the Rowannah to be confiscated.

XIX. Salt which may have been transported beyond the said limits shall not again be brought within those limits excepting under a special Rowannah granted for the purpose under the authority of the Board of Revenue. Any Salt brought within such limits without such special Rowannah shall be seized and confiscated, and the persons in whose possession it may be found shall be liable to the penalty prescribed in Section XVI of this Act for the possession of contraband Salt. It shall be competent to the said Board to withhold or grant such Rowannah.

Salt transported beyond the limits not to be brought again within those limits without a special Rowannah.

XX. All persons possessed of Salt specified in a Rowannah, who may sell, lose, or otherwise dispose of, any portion of such Salt within the said limits, shall certify on the back of such Rowannah the quantity sold, lost, or disposed of by them.

Persons selling or losing Salt within the limits to certify on the back of the Rowannah the quantity sold or lost.

XXI. Whoever within the said limits sells, loses, or disposes of Salt, and wilfully or negligently omits to certify such sale, loss, or disposal thereof in the manner above described, shall be liable to a fine not exceeding five rupees for every maund so sold, lost, or disposed of by

Penalty for omitting to certify the sale or loss of Salt within the limits.

him, and any Salt in his possession, not exceeding twice the quantity sold, lost, or disposed of, may be seized by an officer in charge of a police-station as security for the payment of such fine.

If the whole quantity of Salt be sold within the limits, or the whole or any part be carried beyond the limits, the Rowannah to be delivered up.

XXII. If all the salt specified in a rowannah be disposed of within the said limits, such rowannah shall be delivered up to the officer in charge of the police-station within which the last parcel of the salt shall have been disposed of. If any part of the salt specified in such rowannah be carried beyond the said limits, such rowannah shall in that case be delivered up to the officer in charge of the last police-station which such salt may have to pass before being carried beyond the said limits.

Inspection of Salt-works by Police Officers.

XXIII. Any police officer may enter and inspect, at any time by day or night, any salt-work, or any warehouse or premises in which salt is stored.

Persons carrying Salt liable to confiscation may be arrested.

XXIV. Any police officer may arrest any person carrying or in possession of contraband salt, and may seize the vessels, packages, and covering, and any animals or conveyances, used in carrying such salt

Salt seized may be weighed by police officer.

XXV. For the purposes of the preceding Section and of Sections XVI and XVII of this Act, it shall be lawful for the officer in charge of the police-station within which the salt shall be found, to cause the same to be weighed.

Persons arrested under this Act to be forthwith taken before a Magistrate and detained or admitted to bail.

XXVI. Any person arrested on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before a Magistrate or Justice of the Peace, who may, if he see reasonable cause, order such person to be detained in custody until the case shall have been disposed of in the manner hereinafter provided. Provided that any person so detained shall be liberated, on giving recognizance or security to appear at such time and place as shall be appointed for his appearance.

Magistrate may issue search warrant on application.

XXVII. It shall be lawful for the Magistrate of a district or division of a district, on application by a police officer stating his belief that salt is manufactured in any place within such district or division contrary to the provisions of this Act, or that salt not specified in a Rowannah is kept or concealed in any house, boat, or place in such district or division, to issue a warrant to search for such salt. Such warrant shall be executed in the same way and shall have the same effect as a search warrant issued under the Code of Criminal Procedure. It shall be lawful for any Magistrate of the Town of Calcutta, on the like application in reference to salt believed to be manufactured in Calcutta contrary to the provisions of this Act, or kept or concealed contrary to the provisions of this Act in any house, boat, or place in Calcutta, to issue a warrant, which shall be executed in the same way and shall have the same effect as a search warrant under Act XIII of * 1856 (*for regulating the Police of the towns of Calcutta, Madras, and Bombay*).

* Superseded by the Calcutta Police Act, 1866 [see Act I (B.C.) of 1873, section 3].

Rules regarding entry of a house by force.

XXVIII. Whenever any officer in charge of a police-station shall have reasonable cause to believe from information (which shall be taken down in writing) that salt is being manufactured in any place contrary to the provisions of this Act, or that salt not specified in a rowannah is kept or concealed in any house, boat, or place, such officer may between sunrise and sunset, but always in the presence of another Police Officer, enter into any such house, boat, or place, and in case of resistance may break open any door and remove any obstacle to such entry; and may seize and carry away all such salt so found, and all materials and implements used or intended to be used in the manufacture, and may arrest all persons concerned in the manufacture or in the keeping and concealing of such salt. Provided that, whenever it shall be necessary to enter any house in such manner, the rules for entering a house in execution of a search warrant, prescribed in Chapter VIII of the Code of Criminal Procedure, and in the said Act XIII of 1856,* shall be observed by the officer effecting such entry.

Magistrate may summon persons and adjudge confiscations under this Act.

XXIX. When any salt or other property shall be seized as contraband, any Magistrate within the district or division of a district wherein the same may be seized, may, upon the information of any Police Officer, summon the person in possession of such Salt or other property, or to whom the same may belong, to appear before him, and upon such appearance, or in default thereof, may examine into the cause of the seizure thereof, and may adjudge the same to be confiscated.

Rules of the Code of Criminal Procedure regarding trial and appeal to apply to adjudications under this Act.

XXX. The rules contained in the Code of Criminal Procedure for the trial of cases before a Magistrate and for appeal against orders passed by a Magistrate, shall be applicable to adjudications under the last preceding Section.

Seizures within Calcutta, to be determined on by a Justice of the Peace.

XXXI. When any Salt or other property shall be seized under this Act as liable to confiscation within the local limits of the Town of Calcutta, such seizure shall, upon information exhibited by any Police Officer, be heard and determined in a summary way by a Justice of the Peace for the Town of Calcutta, and such Justice shall cause the person in possession of such Salt or other property, or to whom the same may belong, to be summoned to appear before him, and upon such appearance or in default thereof shall enquire into the cause of such seizure, and may adjudge the same to be confiscated.

On confiscation of any Salt, the same shall vest in Her Majesty.

XXXII. When the confiscation of any Salt or other property shall be adjudged under the three last preceding Sections, the same shall thereupon belong to and vest in Her Majesty, and a warrant shall be issued by the Court to a Police Officer, directing him to hold the Salt or other property confiscated at the disposal of the Board of Revenue.

Penalty for vexatious seizures and arrests.

XXXIII. Any Police Officer who shall vexatiously and unnecessarily seize the goods or chattels of any person on the pretence of seizing or searching for contraband

* Superseded by the Calcutta Police Acts, 1866 [see Act I (B.C.) of 1873, section 3].

Salt, or who shall vexatiously and unnecessarily arrest any person, or commit any other excess beyond what is required for the execution of his duty, shall be liable to a fine not exceeding five hundred rupees, or to simple imprisonment for a term not exceeding six months.

Punishment for second and subsequent convictions.

XXXIV. Whenever any person shall be convicted of an offence against this Act after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to simple imprisonment for a period not exceeding six months, and a like punishment of imprisonment not exceeding six months shall be inflicted, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Enforcement of penalties under this Act.

XXXV. All penalties imposed by this Act may be enforced, if for offences not committed within the local limits of the Town of Calcutta, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by the said Act XIII* of 1856 and Act XLVIII* of 1860 (*to amend Act XIII of* 1856) or any other Act for regulating the Police of the Town of Calcutta in force for the time being.

Period of imprisonment in default of payment of fine.

XXXVI. In every case in which an offender shall be sentenced to a fine, the Court which sentences such offender shall direct by the sentence that in default of payment of the fine such offender shall be imprisoned for a certain term, which imprisonment shall be in excess of any other imprisonment to which he may have been sentenced. The term of imprisonment shall be fixed according to the following scale, that is to say: when the fine shall not exceed fifty rupees, such term shall not exceed two months; when the fine shall not exceed one hundred rupees, such term shall not exceed four months; and in any other case shall not exceed six months. The fine, or any part thereof which shall remain unpaid, may be levied at any time within six years after the passing of the sentence, and the death of the offender shall not discharge from liability any property which would after his death be legally liable for his debts.

Charges within what period to be brought.

XXXVII. No charge of an offence under this Act shall be instituted except within six months after the commission of such offence.

Writ of *certiorari* not to affect Justices' proceedings, and their judgments not to be quashed but for error of law.

XXXVIII. No writ of *certiorari* shall be issued at the suit of any party out of the High Court of Judicature, to supersede, stay, remove, or in any wise affect, any information or judicial proceeding before any Justice of the Peace in pursuance of this Act, and no judgment thereupon shall be quashed, except for error of law apparent on the face of the judgment.

Board of Revenue may mitigate penalties.

XXXIX. When any confiscation or penalty shall be adjudged under this Act, the Board of Revenue, within three months after final judgment, may call for the proceedings of the case, and if they shall see cause may direct that the seizure or any part thereof be restored, and

* Repealed by Bengal Act IV of 1866 [see Act I (B.C.) of 1873, Section 3].

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may remit the penalty or part thereof and direct that the offender be discharged.

Disposal of the proceeds of seizures and fines.

XL. All fines paid or levied under Section XXXV of this Act shall be at the disposal of the Board of Revenue, and the said Board may appropriate the same or any portion thereof, and the proceeds of any seizure or any portion of such proceeds, to form a fund for rewarding the Police of such grades as may be determined by the said Board, and for rewarding informers, and for compensating persons subjected to annoyance or injury by any proceedings under this Act.

Limitation of suits, &c., under this Act.

XLI. No suit, action, or other proceeding shall be commenced against any person for any thing done in pursuance of this Act, without giving to such person a month's previous notice in writing of the intended suit, action, or other proceeding and of the cause thereof: nor after the expiration of three months from the accrual of the cause of suit, action, or other proceeding.

XLII. [Repealed by Part V of schedule annexed to the Repealing Act, XII of 1873.]

SCHEDULE.

[Repealed by Part V of schedule annexed to the Repealing Act, XII of 1873.]

ACT No. I OF 1873.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(*Received the assent of His Honor on the* 15*th February* 1873, *and of the Governor-General on the* 7*th March* 1873.)

An Act to amend the Salt Act, 1864.

Preamble.

WHEREAS by "The Salt Act, 1864," being Bengal Act VII of 1864, Section 3, it is enacted that the word "Magistrate" means any person exercising the full powers of a Magistrate under the Code of Criminal Procedure, Act XXV of 1861; and whereas the said Act XXV of 1861 has been repealed by the Code of Criminal Procedure, Act X of 1872, by which later enactment new rules have been enacted, assigning the several powers of Magistrates of the first, second, and third classes:

And whereas reference is made in the Salt Act, 1864, to Act XIII of 1856 (*for regulating the Police of the Town of Calcutta, &c.*), and

Act XLVIII of 1860 (*to amend Act XIII of* 1856), which enactments have been repealed, so far as they relate to the Town of Calcutta, by "The Calcutta Police Act, 1866," being Bengal Act IV of 1866;

It is hereby enacted as follows:—

Power of Magistrate under the Salt Act, 1884.

1. All the powers which, under the provisions of The Salt Act, 1864, may be exercised by a Magistrate, may be exercised by a Magistrate of the first or second class, subject to the provisions of Section XX of the Code of Criminal Procedure.

Offences under said Act to be tried by whom.

2. All offences punishable under the provisions of The Salt Act, 1864, may be inquired into and tried by a Magistrate of the first or second class.

References in the said Act to Calcutta Police Act.

3. All references made to the said Act XIII of 1856 and the said Act XLVIII of 1860, in The Salt Act, 1864, shall be taken to be made to The Calcutta Police Act, 1866.

RULES FOR THE GUIDANCE OF OFFICERS IN THE ADMINISTRATION OF THE SALT DEPARTMENT IN THE LOWER PROVINCES.

NOTIFICATION.

(PUBLISHED IN THE CALCUTTA GAZETTE OF THE 1ST JULY 1891).

The 29th June 1891.—Under the provisions of Section 11 of Act VII (B.C.) of 1864, and of Sections 9 and 204 of the Sea Customs Act, VIII of 1878, the Lieutenant-Governor is pleased to approve and notify the following rules for the guidance of officers engaged in the administration of the Salt Department in Bengal, in supersession of the notification pubished in the *Calcutta Gazette* of 27th October 1880.

SECTION I.—DEFINITION OF THE LIMITS WITHIN WHICH THE POSSESSION AND TRANSPORT OF SALT SHALL BE REGULATED BY ACT VII (B.C.) OF 1864.

1. Under the provisions of Section 12 of Act VII (B.C.) of 1864, the following limits are defined as those within which the possession and transport of salt shall be regulated in the manner provided in the said Act.

2. The whole tract of country, with the exception noted below, included between the sea-board of the Bay of Bengal and a continuous line drawn from the southernmost point of the coast of Chittagong to the southernmost point of the coast of Midnapore, so as to include the following districts and parts of districts:—

(*a*.) The district of Chittagong, except thanas Futtickcherry, Raojan, and Satkania, and outpost Ramgoonea.

(*b*) The district of Noakholly, except thanas Ramgunge, Begumgunge, and Chagulnaya. The exception as regards Chagulnaya thana does not apply to the villages noted in the margin, which are still included within salt limits.

1. Nijkunjara.
2. Langalmora.
3. Dakin Daulatpore.
4. Uttar Daulatpore.
5. Durgapur and Khamar Rajpur.
6. Sibnagar.
7. Lakhipore.
8. Jaypore.
9. Ghopal.
10. Jaychandpore.
11. Chhaygharia.
12. Uttar Kuhuma.
13. Dakhin Kuhuma.
14. Uttar Mandia.
15. Dakhin Mandia.
16. Nichinta.
17. Dakhin Ballabpore.
18. Uttar Ballabpore.
19. Jagannath Sonapore.
20. Bazar Karia.
21. Kaira.

(*c*.) The district of Backergunge, except the sudder sub-division, and thana Sharupkati in the Perozepore sub-division.

(*d.*) The sub-divisions of Khoolna and Bagirhaut, and thanas Assasuni and Kaligunge in the sub-division of Satkhira in the district of Khoolna.

(*e.*) The district of 24-Pergunnahs except the sub-divisions of Baraset and Barrackpore, and thanas Baduria and Basirhat

(*f.*) The thanas Bally, Golahbaree, Howrah, Shibpore, Doomjor (including Sankrial), Ooloobarya, and Shampore in the district of Howrah.

(*g.*) The thanas Rughunathpore, Contai, Kedgeree, Bhogwanpore, Nundigram, and Sootahattee and the villages noted in the margin in thana Pataspore, in the district of Midnapore.

1.	Ichhabari.	14.	Chota Udayapore.
2.	Sandalpore.	15.	Patna.
3.	Satsamal.	16.	Bara Udayapore.
4.	Uttarchowmook.	17.	Argowal.
5.	Siari.	18.	Karibullachak.
6.	Karmaisali.	19.	Jabda.
7.	Bamoonbar.	20.	Erabar.
8.	Babuidari.	21.	Khatibar.
9.	Brojaballavpore.	22.	Haripore.
10.	Samaspore.	23.	Toneybilla.
11.	Mallikpore.	24.	Kakhuria.
12.	Sukhakhola.	25.	Mangalchuck.
13.	Gopalpore.	26.	Lowa.
		27.	Lowa Chattra.

3. Within the above limits the tract in and about Calcutta and Howrah, lying within a ring-fence as defined below, shall not be included, and the rules prescribed under sections 11 and 13, Act VII (B.C.) of 1864, shall not apply thereto, except in regard to the premises occupied by the salt pass stations at the Sulkea siding platform of the East Indian Railway at Howrah, at Ruthtollaghât including the Port Commissioners' godowns and the tramway within the railway fencing between Ruthtollaghât and Chitpore, and at Chitpore at the terminus of the Eastern Bengal Railway. The boundary of the tract thus excluded shall run from Cossipore Ghât, on the left bank of the river Hooghly, following the Gun Foundry Road and the Barrackpore Trunk Road, up to the Barrackpore Bridge over the Circular Canal; thence along the right bank of that canal to its junction with the Narkuldangah Suspension Bridge; thence along the Narkuldangah Main Road up to its junction with the Circular Road. The line shall thence follow the Circular Road to its junction with the Bhowanipore Road, and from that point shall follow the latter road to Halliday Bridge over Tolly's Canal. From that point it shall follow the Calcutta bank of the said Tolly's Canal to its mouth at Hastings Bridge, and shall thence cross the river Hooghly in a straight course to the Ramkistopore Ghât on the Howrah bank, and proceeding westward by the Ramkistopore Ghât Road, shall run up to the junction of that road with the Grand Trunk Road. It shall then run along the Grand Trunk Road up to its junction with the Telkul Ghât Road; thence, proceeding by that road eastward to the river bank, shall run along that bank up to the Howrah Ghât; thence proceed westward by the public road to the Grand Trunk Road *viâ* Chandmarry Road, New Street, and Tindell Street, and thence in a northerly direction through the station of Howrah to the junction of the Grand Trunk Road with Nuskerparah Road; thence along the north side of the latter road to its termination on the right bank of the river Hooghly; and it shall then pass in a straight course across that river to the Cossipore Ghât.

Rule 2 (e), Section I, Page 26:—

Add the following words in rule 2 (*e*), Section I, page 26:—

"and except also the premises occupied or owned by the Calcutta Port Trust at the Kidderpore Docks and the waterways, quays, and warehouses included therein." 13-3-1903.

In rule 2 (*g*), section I, page 26, of "The Salt Manual, 1891" for "Raghunathpur" *substitute* "Ramnagar." 5-9-1902.

OMIT the words "at Ruthtollaghat, including the Port Commissioners' godowns and the tramway within the Railway fencing between Ruthtollaghat and Chitpur" in lines 10, 11 and 12 of rule 3, section I, page 26.

SECTION II.—RULES PRESCRIBED IN ACCORDANCE WITH SECTIONS 11 AND 13, ACT VII (B.C.) OF 1864, FOR REGULATING THE MANUFACTURE, DEPOSIT, TRANSPORT, AND SALE OF SALT, AND FOR SECURING THE PAYMENT OF DUTY THEREON.

Manufacture of Salt.

1. Every application for a license to manufacture salt, under the provisions of section 7 of Act VII (B.C.) of 1864, shall be presented to the Collector of the district where the manufacture is intended to be carried on, who, after the applicant has executed an agreement (Form A, appendix), shall forward it to the Board of Revenue through the Commissioner of the Division, with an expression of his opinion as to whether the application should be granted or not. In the former case, after ascertaining the boundaries within which the manufacture is to be carried on and the area of the land, the Collector should consult with the District Superintendent of Police, and report the strength and cost of the preventive guard which should be entertained; in the latter full reasons for rejecting the application should be recorded. Where the license is recommended for sanction, the stamp for the license should be realized and remitted, or a certificate given of the amount being credited in the treasury accounts.

2. The Board of Revenue shall have full power to approve or to reject any such application for the manufacture of salt, and the orders of the Board shall be final.

3. Immediately upon any application for license to manufacture salt being sanctioned, the applicant shall execute an agreement (Form I, appendix), and shall thereupon receive from the Board of Revenue a license (Form 2, appendix), the currency of which shall not extend beyond one year.

4. In addition to the preventive guard to be appointed, subject to the approval of the Board, with a view to prevent smuggling and to protect the revenue, the Collector shall appoint in every case, subject to the approval and control of the Commissioner, an excise establishment, as marginally noted, for the purpose of supervising the weighment of the salt prior to removal to the warehouse. The pass officer shall be called upon to furnish such security as may be required by the Board of Revenue, and he shall nominate for the Collector's approval the mohurir to be appointed under his own responsibility. The Board of Revenue shall have full power at their discretion to modify or increase the cost and strength of the excise establishment when necessary.

		Rs.
1 Pass Officer at	...	40
1 Mohurir for each depôt	...	10
Contingencies ...	...	1
Total	...	51

5. The pay of the preventive guard and of the excise establishment shall be defrayed by the manufacturer, and shall be disbursed by the Collector, who will be held responsible that the necessary amount is paid to him, or to any one whom he may appoint to receive it, on or before the fifteenth day preceding the close of the month for which it is due. The payment of the sum fixed forms one of the conditions no which the license specified in Rule 3 is granted, and should be provided for in the agreement mentioned in the same rule, a clause

being inserted to the effect that, on default of such payment within the specified time, the license may be cancelled, and all salt manufactured under the license at the place of manufacture attached and confiscated. The salt so confiscated should be sold by auction at the highest price bid above the duty, and the sale-proceeds should be applied, after paying the duty, to defray the charges on account of the guard and excise establishment and the costs incurred, the balance being made over to the defaulter. If the proceeds should not suffice to pay the duty and charges, the balance may be realized by the sale of any other salt belonging to the defaulter.

In the district of Midnapore, however, the cost of these establishments will be defrayed by Government, except in cases in which the outturn of the manufacture yields a revenue less than 20 times the cost of establishment, when the cost shall be defrayed by the manufacturer.

6. Before manufacture is allowed to commence, the land within which the actual manufacture is to be carried on must be carefully marked out by a shallow trench; all necessary arrangements must be made and concluded in regard to the appointment of the preventive guards and excise officers; and, as required by section 10, Act VII(B.C.) of 1864, a proper and secure warehouse must be provided by the manufacturer and be approved of by the Board of Revenue. The manufacturer should give six days' notice of the date on which he intends to commence mauufacture, and the pay of the guard shall commence from that date. He should also notify the date of close of manufacture, and the appliances of manufacture should be either removed or destroyed; and until they are so removed or destroyed, the manufacturer will be required to pay for the guard. Suitable huts should be provided and kept in repair by the manufacturer for the use of the guard, failing which the Collector may build and repair such huts, and levy the cost by sale of the salt, or cancel the license as for a default in payment of wages.

7. The Collector should ascertain how much salt each chula or furnace can produce in a working day, and the pass officer must insist on the chulia, or mate in charge of each furnace, sending that quantity to the chatee or depôt. The day's outturn should be brought to the depôt at a fixed hour, from one hour before sunset till sunset. The pass officer should receive the salt and measure it in standard baskets or boxes supplied by the Collector, and make a note of which furnaces it comes from, so as to secure the full complement from each furnace. If any furnace falls short of the ascertained quantity, the mate of that furnace should be called to account. The standardbasket or box shall contain exactly one maund of 40 seers at 80 tolahs to the seer.

8. The pass officer shall send to the Collector daily a copy of his record showing how many baskets or boxes of salt have been received at the depôt. This record shall be kept in cheque-books similar to those used by pass officers for protection of salt on its way to the aurungs.

9. The manufacture of salt shall be closed on such date as the Board of Revenue may be pleased to prescribe in each case, the date being specified in the license of each manufacturer. All salt manu-

factured after that date shall be held to be salt manufactured without a license, and the provisions of Sections 5 and 6, Act VII (B.C) of 1864, shall apply to such salt and to its manufacturer. The license also shall be liable to be cancelled.

10. Within one month from the date of the closing of his manufacture, every licensed manufacturer of salt shall notify to the Collector, for the information of the Board of Revenue, the quantity of salt manufactured by him during the season. Should the manufacturer, without sufficient cause, fail to give this information within the prescribed period, or should he wilfully furnish incorrect information, he shall be liable to a fine not exceeding Rs 500; in the latter case all salt in excess of the quantity notified by him shall be held to be contraband, and shall be liable to seizure and confiscation as such. The license also shall be liable to be cancelled.

Deposit of Salt.

11. The Board of Revenue may appoint the Collector of the district, or other officer specially selected for the purpose, to exercise a general control and supervision over all warehouses provided by manufacturers of salt under the requirements of section 10 of Act VII (B.C.) of 1864. For each warehouse the Collector shall appoint, subject to the approval and control of the Commissioner, an excise establishment as marginally noted: the cost of such establishment to be paid by the manufacturer. The Darogah shall be called on to furnish security of such amount as may be required by the Board of Revenue, and all the provisions of Rule 5, with regard to the payment of the salary of the establishments therein provided for, with regard to the duties and responsibilities of the Collector, and with regard to the realization of arrears of salary, shall be applicable in the case of establishments appointed under this rule. The Board of Revenue shall have full power at their discretion to modify the scale of establishment when there are two or more warehouses in the same or adjacent places. No warehouse shall be approved unless on measurement it be found capable of containing at least 10,000 maunds of salt.

	Rs.
1 Darogah at ...	40
2 Peons at Rs. 5 each ...	10
Contingencies ...	1
Total ...	51

12 All salt manufactured under excise license which may remain unstored at the salt-work fifteen days after the date fixed in the license for the closing of the manufacture shall, unless the storage thereof shall have been unavoidably prevented, be destroyed by the officers appointed under Rule 4.

13. Every warehouse, when approved of by the Board of Revenue, shall be regularly licensed, and every manufacturer shall forthwith cause to be painted, or otherwise exhibited in a conspicuous part of the exterior of such warehouse, the number of the license, the year in which it was granted, and the words "*Licensed Warehouse*" in the vernacular language and character of the district. Before a warehouse is built, the proposed site should be approved by the Collector of the district. Suitable huts should be provided and kept in repair by the manufacturer for the use of the warehouse establishment, failing

which the Collector may build and repair such huts and levy the cost by sale of the salt or cancel the golah license as for a default in payment of wages. The Commissioner of the Division may, from time to time, cause any licensed warehouse to be inspected by the Collector of the district or other officer appointed under Rule 11, and should it appear that from want of repair or from any other cause such warehouse has become an unfit receptacle for the storage of salt, may require the manufacturer to repair or otherwise render it fit for that purpose and, in the event of his failing so to do may cancel the license of such warehouse. In the absence of special orders directing an inspection, District Collectors are required to visit each warehouse at least twice in the course of a year, or to depute an Assistant or Deputy Collector for the purpose. The results of such inspections should be reported to the Board through the Commissioner. The Commissioner will report to the Board only when a golah is so much out of repair as to render cancelment of license necessary.

14. When a manufacturer desires to remove any salt from his salt-works for the purpose of storing it, he shall cause it to be weighed and packed for transport in the presence of the officer who may have been appointed to this duty under Rule 4. When ready for despatch, such officer shall carefully impress the salt all over, when packed in bulk, with a wooden stamp (*adul*) supplied for the purpose ; but when put up into bags, the mouth of every bag shall be closed with sealing-wax, and a seal, with a clear and distinct device, affixed thereto, in not less than two places, and the aforesaid officer shall also grant a pass to protect the salt during transit.

15. The pass (Form 3, appendix) shall specify the name of the manufacturer, the number of his license, the route by which the salt is to be transported, the weight of the salt, and the date of despatch. It shall also be numbered and signed by the officer granting it.

16. A separate pass shall be granted for every despatch of salt ; but if it be despatched by means of coolies or bullocks, one pass shall be sufficient for every gang of coolies or drove of bullocks ; and in such case, in addition to the particulars stated in Rule 15, the pass shall specify the number of coolies or bullocks employed in carrying the salt, as well as the number of baskets, bags, or packs used. A gang of coolies shall be taken to mean any number of coolies not exceeding fifty, and a drove of bullocks any number not exceeding twenty-five. A responsible Churrundar shall accompany each despatch, who should sign all three foils of the Pass Officer's pass thus :—

" Received the above salt in full.

(Sd.)

Dated *Churrundar.*'

17. A copy of every pass granted under the foregoing rules shall be forwarded by the officer granting it to the Collector of the district or other controlling officer appointed under Rule 11.

18. The arrival at any licensed warehouse of salt despatched from the salt-works shall at once be reported to the officer in charge of

the warehouse, who shall, without delay, examine its condition, the state of the stamps or seals, as the case may be, and the pass covering the salt. The pass shall then be forwarded in original, duly effaced, and with an endorsement mentioning whether permission to store the salt has been granted or not, to the Collector of the district or other controlling officer appointed under Rule 11, and a copy shall be retained for record by the officer in charge of the ware-house.

19. On the police informing the officer in charge of a warehouse that they suspect that a despatch of salt has been tampered with *en route* from the salt-works, the officer in charge of the warehouse shall put aside all bags reported as suspicious by the police until orders are passed in the case.

20. If the officer in charge of the warehouse be satisfied that the rules laid down above have been in no way infringed, he shall thereupon permit the manufacturer to store the salt in the warehouse.

21. If, however, on examination it be found that the despatch of salt has been tampered with, or that the quantity of salt is likely to be more than one per cent. less than the quantity specified in the pass, the officer in charge of the warehouse shall be empowered to seize and weigh the entire despatch of salt. If the deficiency in weight exceeds the above limit, the officer in charge of the warehouse shall record the explanation of the manufacturer, or his duly accredited servant in charge thereof, and shall report the case to the Collector of the district, or other controlling officer appointed under Rule 11, who shall transmit the papers, with his opinion on the case, for the orders of the Board of Revenue, who may direct confiscation of the entire despatch as contraband. The Board may also, if they see fit, at once cancel the manufacturer's license. The manufacturer shall further be liable for the amount of duty that would be leviable on the deficiency in excess of one per cent.

22. On obtaining the permission of the officer in charge of the warehouse, the salt shall be stored therein by the servants, and at the expense of the manufacturer, in the presence of such officer. If the correctness of the pass protecting the salt is admitted by the officer in charge of the warehouse, he shall enter the weight of the salt as therein stated in the daily store account which he is required to keep.

23. Every licensed warehouse shall be secured by two padlocks supplied by the manufacturer on approval by the officer in charge thereof, the key of one lock being retained by the person owning the salt, or by some person on his behalf, and the key of the second lock by the officer in charge of the warehouse.

24. When a warehouse shall have been stored with salt and before any sales can be permitted, the manufacturer, owner or mortgagee of the salt shall enter into a bond (Form 4, appendix) for payment of the amount of duty, as well as other charges leviable thereon; and he shall further bind himself to discharge, without objection, any duty that may be adjudged against him by the Commissioner of the Division on account of any excess or penalty duty in consequence of any deficiency (beyond the usual allowance of 2½ per cent. as wastage) of salt found in his warehouse at the time of clearance.

25. No bond shall be taken for a period exceeding three years; but on expiry of that period, with the sanction of the Board of Revenue, a renewed bond may be executed for a further term of two years. Applications for the renewal of bonds about to expire shall be presented to the Board of Revenue at least two months previous to their expiry.

26. No salt shall on any account be removed from a licensed warehouse before the permission of the Commissioner of the Division has been accorded to commence sales, and any act in violation thereof shall subject the manufacturer, owner or mortgagee of the same to a penalty of Rs. 500, and the salt thus removed shall be seized and confiscated: provided that nothing in this rule shall be held to prevent Government proceeding, if it see fit, under section 16 of the Act.

27. The salt of the manufacture of each year and that under each license shall, if possible, be separately stored, and every act in violation of this rule shall subject the whole of the salt within the warehouse to seizure and confiscation.

Transport and Sale of Salt.

28. In addition to the special rowannahs prescribed by section 19 of Act VII (B.C.) of 1864, rowannahs shall be of two kinds—

1st.—The wholesale rowannah required to protect all salt removed immediately from warehouses or ships.

2nd.—The retail rowannah required for the protection of salt, being a portion of an original despatch covered by a wholesale or special rowannah, but separated therefrom for purposes of sale or otherwise.

29. Retail rowannahs shall further be sub-divided into two kinds:—

1st.—The atrafee rowannah required to protect salt which it may be intended to convey beyond the limits of the police-station within which it may at the time be stored.

2nd.—The charchittee required to protect salt which it may be intended to retain for sale within the limits of the police-station within which it may at the time be stored.

3rd.—In addition to the above two kinds of retail rowannah, a third kind of retail rowannah to be called sub-charchittee, shall be current in the district of Backergunge. This sub-charchittee, like the retail rowannah No. 2, shall protect salt which it may be intended to retain for sale within the limits of the police-station within which it may at the time be stored.

30. Wholesale rowannahs shall be granted only by the Board of Revenue, or such District Collectors as may be authorized to issue the same, on application being presented on stamped paper of the value prescribed for petitions to the Board, and on the payment of certain fees specified in the schedule hereto annexed. The rowannah (Forms 5 and 6, appendix) shall specify—

1st.—The quantity of salt to be transported under its protection;

2nd.—The description of salt;

Addenda and Corrigenda for the Salt Manual, 1891.

Insert the following sentence at the end of rule 31, section II, page 33:—

"When an exchange rowana has to be taken out in consequence of the quantity delivered on the original rowana being less than the quantity covered by it, owing to no fault of the holder, such exchange rowana shall be granted free of cost."

Substitute the word "districts" *for* "district" in clause 3 of rule 29, section II, page 32, and *insert* the words "and the 24-Parganas" after the word "Backergunge" in clause 3 of rule 29, in rule 32 and in rule 34, section II.

C. A. P.—Reg. No. 3231J—100—21-9-92.

Substitute the following for the third clause of rule 30, Section II, page 33:—

Published with Notification No. 6024S.R., dated the 23rd December 1902, in Part I, page 1813 of the *Calcutta Gazette* of the 24th idem.

Wholesale rowanas the currency of which has expired or is about to expire and on which the delivery of salt has or has not been completed may be renewed by the holder applying to the Board of Revenue or to the District Collector by whom the rowana was issued, and upon sufficient cause being shown for the renewal. Such applications shall be presented on stamped paper of the value of one rupee, and the fees specified in the annexed schedule shall be payable on the renewal of the rowana.

If the salt covered by the rowana has been delivered previous to the application, the Board or the Collector, as the case may be, may require that the salt shall be satisfactorily identified before renewal is allowed.

Collectors should submit to the Commissioner of the Division weekly lists of all rowanas renewed, and should maintain a register of all rowanas issued by them. 13-1-1903.

2. Omit also the last two paragraphs of rule 30, section II page 33. 8-4-1902.

Substitute the following for rule 31, Section II, page 33:—

Published with Notification No. 6026S.R., dated the 23rd December 1902, in Part I, page 1813 of the *Calcutta Gazette* of the 24th idem.

31. If it is found necessary to alter the terms specified in a wholesale rowana in any manner permissible under the rules, the holder thereof may apply to the Board of Revenue or to the District Collector (according as the original rowana was issued by either) for the issue of an exchange rowana (Form 7), which shall, for all

Insert the following after rule 31, Section II, page 33:—

Published with Notification No. 790S.R., dated the 9th February 1903, in Part I, page 175, of the *Calcutta Gazette* of the 11th idem.

31A. The holder of a wholesale rowannah, lost or destroyed either before or after the delivery of the salt covered by it, may apply for a duplicate rowannah to the Board of Revenue, or to the District Collector by whom the original rowannah was issued. Such an application shall be presented on stamped paper of the value of one rupee, and the fees specified in [illegible] of the duty on the salt for which the original rowannah was granted.

Such a duplicate rowannah shall be considered as a wholesale rowannah for all the purposes of Act VII (B.C.) of 1864 and the

3rd.—The place whence the salt is deliverable;
4th.—The mode of conveyance;
5th.—The destination of the salt; and
6th.—The route by which the salt shall be conveyed.

All special and wholesale rowannahs taken out for the removal of salt, either from boardship, or from bonded golahs under Government, or from private golahs in the excepted limits of Calcutta, shall have a currency of not more than six months. Such rowannahs as are taken out for the protection of salt destined for places not within the limits notified under section 12 of the Act, and which have to be surrendered before passing out of the said limits at the last police-station within those limits, shall on no occasion be current for more than fifteen days if the pass station at which the rowannah has to be delivered up is Bally; or for more than one month in any other case.

The holder of a wholesale rowannah the currency of which is about to expire, may apply to the Board of Revenue, or to the District Collector by whom the rowannah was issued, on stamped paper of the value of one rupee, for a renewed rowannah, which shall be granted on sufficient cause being shown, and on the salt being identified satisfactorily. Collectors should submit weekly to the Commissioner a list of the renewed rowannahs; and should keep a register of all rowannahs they issue.

The holder of a rowannah for the transport of salt from the bonded golahs or from shipboard into the protected limits *viâ* the Chitpore pass station will be at liberty to choose any of the following routes:—

(1)—By the river Hooghly by boat.
(2)—By boat to the Ruthtollah Ghât pass station, and thence by the Port Commissioners' tramway and by rail.

The route chosen must be declared when the rowannah is taken out, and the Customs Officer on board the ship from which the salt is delivered will make out the boat-notes according to the route chosen. If the holder of the rowannah wishes to alter the route, he can do so by applying to the Board as provided in Rule 31.

31. If any person who shall have become possessed of a wholesale rowannah shall desire to make any alteration in the terms specified therein, permissible under these rules, he may, by application to the Board of Revenue, or to the District Collector, if authorized to grant the original rowannah, on stamped paper of the value prescribed for petitions to the said Board, and on payment of the fees specified in the schedules hereto annexed, obtain an exchange rowannah (Form 7, appendix), which shall, for all the purposes of the Act and of these rules, be considered to be a wholesale rowannah.

32. Blank forms of retail rowannahs of all kinds shall be obtainable from the Collector of the district, or from the Deputy Collector in charge of the sub-division within which the salt is stored at the time of application, provided such officer shall have been empowered by the Collector to grant such rowannahs.

At places situated at a long distance from the Collectorate or the sub-divisional office, the Collector is further empowered to entrust the distribution of the forms, duly signed and sealed, to the police in

charge of the Division within the limits of which the salt is stored at the time for sale.

A retail rowannah shall specify—

1st.—The quantity and description of salt covered by it;
2nd.—The time for which it is current;
3rd.—The number and date of the rowannah from which the salt was obtained;
4th.—The destination of the salt;
5th.—The route by which the salt shall be carried;
6th.—The mode of conveyance; and
7th.—The name of the consignee or purchaser.

The salt covered by the atrafee rowannah (Form 8, appendix) and charchittee (Form 9, appendix) shall in no case exceed one hundred maunds.

The salt covered by the sub-charchittee (Form 10, appendix) in Backergunge shall in no case exceed five maunds.

The currency of the atrafee rowannah and the charchittee shall in no case exceed six months.

The currency of the sub-charchittee in Backergunge shall in no case exceed one month.

33. A fee of four annas shall be levied on every retail rowannah No. 1.*

34. Wholesale rowannah-holders are hereby empowered to issue, to furriahs, or retail vendors, retail rowannahs of all descriptions specified in Rule 29; and holders of retail rowannahs No. 1 are similarly empowered to issue retail rowannahs No. 2 to furriahs or retail vendors; and in Backergunge holders of retail rowannahs No. 2 are likewise similarly empowered to issue retail rowannahs No. 3 to other furriahs or retail vendors.

Any rowannahdar selling more than five seers of salt to any person shall be bound to furnish the purchaser with such protective documents as may be required.

35. Special rowannahs granted under section 19 of Act VII (B.C.) of 1864 shall, as nearly as possible, resemble wholesale rowannahs, and the rules regarding wholesale rowannahs shall also apply to them. Salt conveyed into the limits notified under section 12 of the Act from ships or warehouses in Calcutta and Howrah will require to be protected by a special rowannah (Form 6, *vide* clause 30).

36. In addition to those mentioned in Rule 30, the following particulars shall be entered in all special rowannahs (Form 11, appendix) for the removal of salt from private golahs in Calcutta:—

1st.—The names of the manjees in whose boats the salt has been loaded;
2nd.—The license numbers of such boats; and
3rd.—The date or dates on which salt was loaded into the boats.

37. (*a*) Every application for a "certificate" (Form 12, appendix) for landing salt from shipboard, or for removing it from the bonded

* Atrafee rowannah.

Substitute the following for the second clause of rule 34, Section II, page 34 :—

Any rowanadar selling more than 5 seers of salt to any person shall be bound to furnish the purchaser with such protective documents as may be required. Any failure to do so will render the rowanadar liable to a penalty not exceeding Rs. 5 for every maund or part of a maund sold. 9-1-1903.

Published with Notification No. 6078S.R., dated the 23rd December 1902, in Part I, page 1849 of the *Calcutta Gazette* of the 31st idem.

golahs into the excepted limits of Calcutta and Howrah, must in future be made to the Collector of Customs instead of to the Board of Revenue, and any person attempting to land salt within such limits without having taken out such certificate will be liable to the penalties provided under the Sea Customs Act, VIII of 1878.

(*b*) In granting a rowannah for salt which is to be conveyed out of the excepted limits of Calcutta into protected limits, the Board will require the applicant for the rowannah to give the full particulars of the certificate under which it was landed in Calcutta.

(*c*) If the holder of a rowannah issued by the Board of Revenue for salt to be taken from shipboard out of the excepted limits desires to land the whole or any portion of such salt within the excepted limits, he must apply for the Board's orders to cancel the original rowannah. On his application being granted, he will, on payment of the usual fees, be furnished with a letter of advice to the Collector of Customs for the issue of a "certificate" in respect of the whole or such portion of the salt, as he desires to land within the excepted limits of Calcutta, and, if necessary, with an "exchange rowannah" in respect of the balance to be taken beyond the excepted limits.

38. Within twenty-four hours after the completion of deliveries of salt from boardship upon rowannahs, the holders thereof must present them at the Board's office for the purpose of having the endorsements made on them by the preventive officers examined. This rule will not prevent salt merchants removing their salt-laden boats from the ship's side to safe and convenient places in the river under the boat-notes previously granted by the preventive officers. Any person failing to comply with the provisions of this rule shall be liable to a fine not exceeding Rs. 100.

39. Every wholesale and every retail rowannah shall always be kept with the salt to which it refers, and on demand by any police officer above the rank of constable shall be forthwith produced for examination. If the rowannah be not forthcoming, the salt shall be seized and proceedings taken under section 16 of the Act. If the rowannah be produced after the seizure of the salt, the matter shall be reported for the orders of the Board.

40. If any person holding a rowannah shall fail to comply with the provisions of section 22 of the Act, such person shall be liable to a fine not exceeding Rs. 500. When the salt specified in a rowannah is disposed of within the limits laid down under section 12 of the Act, the rowannahdar is hereby required to deliver up his protective document as directed by the law, within seven days of the date of the sale of the last parcel of salt covered by such document. Omission to do so will be held to constitute a breach of the provisions of section 22 of the Act.

41. Every person in charge of salt in transit within the limits notified under section 12 of the Act shall be bound to stop at every police pass station upon the line of route laid down in his rowannah, whether wholesale or retail, and shall present his rowannah to the chief officer at such station for endorsement, and shall, if required, allow his salt to be examined. Failure to comply with this rule will render such person liable to a fine not exceeding Rs. 500; and if it shall appear

to the officer trying the case that the omission was made with a fraudulent intent, he shall direct the salt to be confiscated.

42. The proprietor of any salt, the rowannah of which shall not be endorsed in the manner prescribed in the preceding rule, shall be liable to a fine not exceeding Rs. 500, and if it shall appear to the officer trying the case that the omission was made with fraudulent intent, he shall direct the salt to be confiscated: provided that the person in charge of the salt, referred to in Rule 41, and the proprietor of the salt, referred to in this rule, shall not both be fined in respect of the same omission.

43. If the police in charge of the last pass station on any route have reason to suspect that a boat laden with salt is passing the station without stopping to give up the rowannah, they shall follow the boat, and on overtaking it, if the parties are known, the police should apply to the Magistrate for a summons against them under section 204 of the Code of Criminal Procedure (Act X of 1882). If, however, the police have reason to believe that the accused are about to abscond, they should request the Magistrate to issue a warrant instead of a summons in the first instance, as provided in section 90. If the parties are unknown, the police should act under the provisions of section 57 of the Code of Criminal Procedure, and detain them in order to ascertain their names and address. If the names and address given are believed to be correct, summons should be applied for as indicated above; if the names and address given are believed to be false, the parties should be forwarded to the Magistrate in the manner prescribed in section 57 above referred to.

44. The names of police pass stations at which it will be necessary for proprietors of salt to have their salt and passes examined and endorsed shall be notified from time to time in the *Calcutta* and *Exchange Gazettes*.

45. On a despatch of salt covered by a wholesale or atrafee rowannah arriving at the warehouse or shop of any salt trader situated in any place within the limits notified in section 12 of the Act, the proprietor shall, within twenty-four hours, notify its arrival in writing to the Collector of the district, specifying in such notice the description, number, and date of the rowannah, the quantity and description of salt covered by it, and the place whence the salt was obtained. Omission or neglect to comply with this rule shall render such trader liable to a penalty not exceeding Rs. 10 for each offence.

46. Every salt trader carrying on business within the limits, notified under section 12 of the Act shall, on the 1st of every month submit to the Sub-divisional Officer within whose jurisdiction he resides or to the nearest Abkaree Darogah, or nearest police-station or outpost for transmission to the Sub-divisional Officer, a signed statement specifying the quantity of salt sold under each wholesale or atrafee rowannah in his hands during the previous month, as well as the quantity of salt remaining in store under each such document on the last day of such month. Omission or neglect to comply with this rule shall subject such trader to a fine of Rs. 20 for each offence. The Sub-divisional Officer will forward the returns to the Collector with his remarks.

Substitute the following for the 1st clause of rule 46, Section II, page 36 of the Manual:—

46. Every person in possession of salt under the protection of a wholesale or atrafee rawana and resident or carrying on business within the limits notified under section 12 of the Act shall, on the first of every month, submit to the Subdivisional Officer within whose jurisdiction he resides, or to the nearest Abkari Daroga, or nearest police-station or outpost for transmission to the Subdivisional Officer, a signed statement specifying the quantity of salt sold or otherwise disposed of or consumed under each wholesale or atrafee rawana in his hands during the previous month, as well as the quantity of salt remaining in store under each such document on the last day of each month. Omission or neglect to comply with this rule shall subject such holder of an atrafee or wholesale

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Schedule of Fees to be paid by persons taking out Wholesale, Renewed, Special, or Exchange Rowanas.

							Rs.	A.	P.
From	1	to	250	maunds	...	...	0	8	0
,,	251	to	500	,,	...	...	1	0	0
,,	501	to	1,000	,,	...	...	2	0	0
,,	1,001	to	1,500	,,	...	...	3	0	0
,,	1,501	to	2,000	,,	...	...	4	0	0
,,	2,001	to	2,500	,,	...	...	5	0	0
,,	2,501	to	3,000	,,	...	...	6	0	0
,,	3,001	to	3,500	,,	...	...	7	0	0
,,	3,501	to	4,000	,,	...	...	8	0	0
,,	4,001	to	4,500	,,	...	...	9	0	0
,,	4,501	to	5,000	,,	...	...	10	0	0
,,	5,001	to	5,500	,,	...	...	11	0	0
,,	5,501	to	6,000	,,	...	...	12	0	0
,,	6,001	to	6,500	,,	...	...	13	0	0
,,	6,501	to	7,000	,,	...	...	14	0	0

4-7-93.

A register showing the sales of salt by each wholesale and retail trader in each month should be kept by the Sub-divisional Officer in the following form:—

Month.	Name of vendor and locality.	Wholesale sale.	Retail sale.

47. The Board of Revenue shall, from time to time, prescribe forms for the agreements, applications, bonds, licenses, rowannahs, and other documents required under the above rules.

Schedule of Fees to be paid by persons taking out Wholesale, Renewed, Special, or Exchange Rowannahs.

							Rs.	A.
From	1	to	500	maunds	...	...	1	0
,,	501	,,	1,000	,,	...	...	1	8
,,	1,001	,,	1,500	,,	...	...	2	8
,,	1,501	,,	2,000	,,	...	...	3	0
,,	2,001	,,	2,500	,,	...	...	4	0
,,	2,501	,,	3,000	,,	...	...	4	8
,,	3,001	,,	3,500	,,	...	...	5	8
,,	350,1	,,	4,000	,,	...	...	6	0
,,	4,001	,,	4,500	,,	...	...	7	0
,,	4,501	,,	5,000	,,	...	...	7	8
,,	5,001	,,	5,500	,,	...	...	8	8
,,	5,501	,,	6,000	,,	...	...	9	0
,,	6,001	,,	6,500	,,	...	...	10	0
,,	6,501	,,	7,000	,,	...	...	10	8

Proviso.—When more than one rowannah is taken out by the same purchaser for salt on board the same ship, the person taking out the rowannahs shall only pay the same sum for all the rowannahs as he would have done had he taken out a single rowannah for the amount covered by all of them.

SECTION III.—PASS STATIONS.

The following is a list of the pass stations, which have been notified in accordance with clause 44 of the preceding section, and at which rowannahs or passes protecting salt in transit, will be examined and endorsed :—

District.	Places at which pass stations are situated.
Chittagong ...	1. Sudder ghât, on the north bank of the Kurnafoolee river, in the civil station of Chittagong. 2. Pass station, at the mouth of the Haldah river. 3. Pass station, at the mouth of the Chandkhali khal.
Noakhally	Bullummarrah chur, on the east or left bank of the Megna, at the mouth of the Bhowanigunge khal.
Backergunge ...	Perozepore.
Calcutta ...	1. Kidderpore, on Tolly's Canal, south bank. 2. Balleaghatta, on the Eastern or Circular Canal. 3. Chitpore, at the terminus of the Eastern Bengal Railway. 4. Ruthtollah Ghât near the Port Commissioners' godowns and tramway.
24-Pergunnahs ...	Attarahbankee, at the mouth of the Bidyadhuhree river.
Khulna ...	Kaleegunge, the head-quarters of the police-station of Kaleegunge, on the south bank of the Kaleegunge river.
Howrah ...	1. Howrah, at the Sulkea siding platform of the East Indian Railway. 2. Bally, at the mouth of the Bally khal, on the west or right bank of the river Hooghly. 3. Sunkaril, on the right or west bank of the river Hooghly.
Midnapore ...	Gewakhalee, at the mouth of Roopnarain river.

SECTION IV.—RULES REGARDING STATISTICS OF CONSUMPTION OF SALT IN DISTRICTS SITUATED WITHIN CHOWKEY LIMITS.

1. As salt is capable of being smuggled into, or manufactured in almost every district within the limits subject to Act VII (B.C.) of 1864, and the rules published by the Bengal Government, it is especially necessary, next to the supervision within those limits of the transport of salt for trade in the interior, to watch carefully the consumption of licit salt, in order to detect at once the existence of an illicit supply.

The smuggler or the illicit manufacturer need not go far to find a ready market for his untaxed salt, but the sale and consumption of such salt would immediately affect the transactions of the legitimate trader.

2. Under clauses 45 and 46 of the preceding section, all traders in salt holding wholesale or atrafee rowannahs are required to inform district officers of all importations of salt, and to furnish them with monthly returns, showing the quantity of their stocks and

Add the following to the list of pass stations against "Backergunge" in Section III, page 38:—

Substitute the following words for the words "Calcutta and the 24-Parganas" and for the entries against them in the list of pass-stations given in Section III, page 38:—

District.	Places at which pass-stations are situated.

Section III, page 38:—

Insert the following against 'Khulna' in the 2nd column of the list of pass stations:—

"2. Khulna." 4-9-1902.

4. Pratapnagar outpost. 10-3-1903.

"4. Shalimar Railway Station, on the right of west bank of the river Hooghly." 6-2-1902.

the amount of salt sold. An intelligent comparison of the figures in these returns with those of previous months, and relatively with those received from other quarters of the same district, after making proper allowance, if necessary, for any differences in the number of population, should at once show if the revenue has been defrauded or not, and the quarter in which it is probable the smuggling or illicit manufacture has been carried on.

3. Returns are only required from holders of wholesale and atrafee rowannahs. It has been held sufficient for all useful purposes to assume that all char—sold salt has passed into consumption, but though returns for any statistical purposes are not necessary from petty vendors holding charchittees, the proceedings of all such vendors are required to be recorded on their protective documents under the provisions of sections 20 and 21 of Act VII (B.C.) of 1864, and are at all times open to the inspection of the police. Holders of charchittees are required, as are other traders, to give up their protective documents under section 22 of the law, when the last parcel of the salt covered by it has been disposed of.

4. In order to furnish district officers with the necessary information to enable them to check the proceedings of wholesale rowannahdars, to exact reports of the arrival of salt within their district under clause 45 of the preceding section, and to punish all breaches of clause 46, advices of wholesale rowannahs granted in Calcutta are forwarded by the Board to the Collector of the district for which the rowannah is taken out. Similarly district officers should require wholesale rowannahdars to submit, with their monthly returns, copies of all atrafee rowannahs granted by them. Those referring to salt transported to other districts within chowkey limits should be immediately on receipt transmitted to the Collector of the district in which the rowannah has currency.

5. At the instance of the Board of Revenue, the Inspector-General of Police has issued orders to the officers of police in charge of the several pass-stations to furnish details of rowannahs endorsed by them to the police through whose districts the salt may have to pass to its destination.

6. Returns are to be required from the holders of wholesale and atrafee rowannahs in the Board's Miscellaneous Form No. 11 (Form 13, appendix). Copies of these forms in the vernacular should be obtained from the Superintendent of Stationery, and should be supplied to the above-named traders.

7. To insure uniformity of practice, and to obviate the possibility of any misapprehension and confusion in the comparison and examination of returns, and in drawing up the quarterly statements of the consumption of salt required by the Board of Revenue, the following directions should be strictly followed :—

Wholesale Rowannahdars.

Wholesale rowannahs issued by district officers.

8. On the issue of every wholesale rowannah by a district officer, he will enter the particulars of the same in a register (in Form 14 of the Appendix), if for his own district, but if for another district, he

will forward copy to the Collector of the district to which the rowannah is addressed. Similarly, he will enter in the same register the particulars of every wholesale rowannah issued by the Board.

Wholesale rowannahs granted by the Board of Revenue.

9. On receiving the intimation of arrival of the salt at its destination required by clause 45, the district officer will enter the date of arrival and date of receipt of notice of the same.

Entry of arrival of salt and receipt of notice.

10. If the intimation required by clause 45 be not received within one month of the date of issue of the rowannah as notified to the Collector, he shall cause enquiry to be made whether the salt has arrived at its destination, and such enquiry should be repeated monthly till it does arrive. Default on the part of the rowannah-holder to report arrival of the salt according to clause 45 should always be met with fine.

Procedure if notice of arrival be not received.

11. On receipt of the monthly return of sales from wholesale and atrafee rowannahdars (Board's Miscellaneous Form No. 11, with its enclosed copies of atrafee rowannahs), the district officer shall register the total amount of salt sold, and the date of receipt of the return, a separate page in the Register being set apart for the returns received from within the precincts of each police-station within the district.

Procedure on receipt of monthly return of sale.

12. If the return of sales for any month with its enclosures be not received by the 10th of the next succeeding month, the district officer shall summon the wholesale rowannahdar to show cause why he should not be fined under clause 46.

Procedure on non-receipt.

13. On expiry of the term of any wholesale rowannah, or on the receipt at an earlier date of returns of sale covering the whole amount of salt for which the rowannah may have been granted, the word "Closed" shall be written across the remaining monthly columns of the register showing that no further returns are necessary.

Procedure on lapse of any wholesale rowannah.

14. On the receipt of an expired wholesale rowannah returned under section 22 of Act VII (B C.) of 1864, the date of return shall be entered in the register.

Procedure on receipt of expired wholesale rowannah.

15. If the expired wholesale rowannah be not received within seven days of the date of its expiry, the district officer shall summon the rowannahdar to show cause why he should not be fined under clause 40 of Section II.

Procedure on non-receipt of expired rowannah.

Atrafee Rowannahdars.

16. On receipt from any wholesale rowannahdar of the copies of atrafee rowannahs granted by him, which copies should accompany his monthly return (Board's Miscellaneous Form No. 11), all copies of atrafee rowannahs entered in column 6 of the form should be at once transmitted to the Collector of the district in which the rowannahs have currency.

Procedure on receipt of copies of atrafee rowannahs included in column 6.

17. Details of all copies of atrafee rowannahs included in column 5 should be entered in the register of atrafee rowannahs (in Form 15 of the appendix). Similarly, every district officer on receipt from the officer of another district of copies of atrafee rowannahs granted by wholesale rowannahdars of another district, but having currency in his own, shall register the same in his register of atrafee rowannahs, and proceed as if the said copies had been furnished to him by a wholesale rowannahdar of his own district.

Procedure on receipt of copies of atrafee rowannahs included in column 5.

18. On receipt of the notice of the arrival of salt covered by an atrafee rowannah at its destination required by clause 45, the district officer shall register the fact of its arrival and the date of receipt of notice.

Procedure on receipt of notice of arrival of salt.

19. If the intimation required by clause 45 be not received within one month of the date of issue of the rowannah as notified to the Collector, he shall cause enquiry to be made whether the salt has arrived at its destination, and such enquiry should be repeated monthly till it does arrive. Default on the part of the rowannah-holders to report arrival of the salt according to clause 45 should always be met with fine.

Procedure if notice of arrival be not received.

20. On receipt of the monthly return of sales from atrafee rowannahdars, the district officer shall register the total amount of salt sold and the date of receipt of returns.

Procedure on receipt of monthly return of sales.

21. If the return of sales for any month be not received from any atrafee rowannahdar by the tenth day of the next succeeding month, the district officer shall summon the atrafee rowannahdar to show cause why he should not be fined under clause 46.

Procedure receipt.

22. On the expiry of the term of any atrafee rowannah, or on the receipt at an earlier date of returns of sale covering the whole amount of salt for which the atrafee rowannah may have been granted, the word "Closed" shall be written across the remaining monthly columns of the register showing that no further returns are necessary.

Procedure on expiry of any atrafee rowannah.

23. On the receipt of an expired atrafee rowannah returned under section 22 of Act VII (B.C.) of 1864, the district officer shall enter the date of its return in the register.

Procedure on receipt of an expired atrafee rowannah.

24. If an expired atrafee rowannah be not received within seven days of its expiry, the district officer shall summon the atrafee rowannahdar to show cause why he should not be fined under clause 39.

General.

25. The registers are to be rewritten at the close of each official year, omitting the entries of all rowannahs of which the term has expired, and which have been duly delivered up under section 22 of the Act.

26. On the receipt of the monthly returns of wholesale rowannahdars, with the enclosed copies of atrafee rowannahs, the district officer shall file them, preserving a separate bundle for each wholesale rowannah for each month. To each bundle shall be added

the returns for the same month of the atrafee rowannahdars who have been supplied under the same wholesale rowannah. Thus the record of all transactions, wholesale and retail, primary and secondary, under one wholesale rowannah for each month, will be collected into a single bundle by the middle of the succeeding month. To this will be added a fly-leaf showing the registered number of the wholesale rowannah and the name of the month.

27. Thus the returns of salt consumed during any quarter may always be found by taking each monthly bundle and adding together all the entries of columns 7 and 8 of the return submitted by wholesale rowannahdars, and column 5 of that furnished by atrafee rowannahdars, and then adding together the sum of the totals of all the monthly bundles.

28. All the atrafee rowannahs received under section 17 of these rules from other districts, as they will be independent of all wholesale rowannahs current in the district, must be gathered into a single monthly bundle, to which will be added a fly-leaf bearing the name of the month and the words "*Atrafee Rowannahs from other Districts.*" Returns of sales under such rowannahs will be filed with the same bundle.

29. Salt is only said to "pass into consumption" when it is sold direct to consumers, or sold under charchittees,- that is, sold for resale within the limits of the police-station within which it is stored. It must therefore be distinctly understood that the issues from bonded golahs can never be any criterion of the consumption of salt in a district, as these issues include salt intended for exportation to other districts, as well as that retained in store by wholesale rowannahdars.

30. If on a comparison of the quarterly sales it is observed that there has been a falling off in the quantity of salt sold for consumption, the district officer should immediately ascertain from a careful examination of his returns, the quarter of his district in which such decreased sales have occurred, and should immediately communicate with the District Superintendent of Police on the subject. When submitting their quarterly returns to the Board, district officers should give full details of the action they may have taken under the above directions, and of the causes of decreased sale when such occur.

SECTION V.—RULES REGARDING THE CREDITING OF FINES AND DISBURSEMENTS OF REWARDS, ACT VII (B.C.) OF 1864.

1. All fines and penalties levied by magisterial officers from offenders against the salt law and the rules published by the Government are to be credited under the head "Law and Justice," in accordance with the orders of the Government of India, Financial Department, No. 2139, dated the 11th August 1879.

2. The Board attach great importance to the prompt payment of all rewards to informers and seizing officers in salt cases. Rewards should, therefore, be immediately paid from the treasury or sub-treasury, as the case may be, and debited to the Salt Department. The delay which must often occur in realising the fines and penalties imposed, and before the sanction of the Board can be accorded under section 39 of Act VII (B.C.) of 1864 to the sale of confiscated salt, will thus be obviated.

3. When salt is confiscated, the police should be directed to take charge of the same until the expiration of three months from the date of the final order, when application should be made to the Board for sanction to the sale, and to the credit of the proceeds to the head "Law and Justice." Any small quantities, however, of confiscated salt less than ten maunds in weight should be sold at once, as it is liable to loss by wastage. As in the case of fines, the proceeds of such sales should be immediately credited to the head "Law and Justice."

4 Confiscated salt should not be sold for less than the duty; and if the place of sale is within rowannah limits, purchasers should be directed to apply to the Collector for the necessary protective documents, in order to enable them to remove the salt if in excess of five seers. In the event of no offer being made sufficiently high to cover the Government duty, the salt, if not exceeding one maund, should be destroyed; if a larger quantity, the Board's orders should be applied for.

5. Except with the special sanction of the Board, the rewards adjudged in salt cases will not exceed the amount of fine imposed, plus the value of the salt confiscated in each case. This value will ordinarily be the price (exclusive of duty) for which the confiscated salt is sold. Should the sale, however, be postponed (under rule 3 above), or the salt destroyed (under rule 4), the value will be estimated by the officer adjudging the reward at a price not exceeding the rate of Government duty.

6. Provided, however, that –

(1) No larger amount than Rs. 100 may be disbursed in any one case before the expiration of the period of appeal, except with the special sanction of the Board, and

(2) In cases in which the fine imposed is not realised, no larger amount than Rs. 100 may be disbursed on account of such fine without the special sanction of the Board.

7. Subject to the restrictions contained in the two preceding rules, Commissioners are authorised to sanction rewards up to the full amount of fine and the value of the salt confiscated in each case, and district officers are authorized to sanction rewards not exceeding Rs. 20 in each case. When a larger reward than Rs. 20 is deemed expedient, district officers should report the case for the orders of the Commissioner.

8. Magistrates trying cases of illegal manufacture, possession, or transport of salt under sections 5 and 16 to 19 of Act VII (B.C.) of 1864, are authorised to grant rewards not exceeding the amount of the fine imposed, plus the estimated value of any seizure made, and not exceeding Rs 20 in any one case, to any person or persons who may have contributed to the conviction of the offender. The amount of such reward will not be disbursed from the fine when collected, or from the sale proceeds, but should be at once paid from the sudder or subdivisional treasury, as the case may be, on an order signed by the Magistrate trying the case. The fine and sale proceeds, when realised (in whole or part), will be credited in the treasury in the usual manner. Magistrates granting rewards under this rule should be careful to see that the order for payment is made over in each case to the payee, with directions to present it for encashment at the treasury before he leaves the Court.

9. The above rule applies only to the payment of rewards to private persons and to excise officers, and not to the payment of rewards to police officers. Rewards to police officers should be adjudged in the usual manner by the Collector, and should be disbursed to the District Superintendent of Police for distribution on monthly bills prepared by that officer, as is done in the case of payment of excise rewards. All police officers up to, and inclusive of, the grade of inspectors may participate in the reward.

10. District officers should request all magisterial officers within their districts to send for their perusal all the papers of cases connected with offences against the salt laws immediately such cases are disposed of, together with any recommendations such officers may have to offer as to the payment of any special rewards which may appear to them to be deserved.

11. No time should be lost by the district officer in perusing the record, and in passing such orders as the case may appear to require. Should he consider that the case deserves a reward which it is not within his competency to grant, an immediate reference should be made to the Commissioner for sanction.

12. District officers should show, in the appropriate columns of their half-yearly returns, the sums disbursed during the half-year as rewards, and the sums credited in the treasury on account of fines and forfeitures during the same period.

13. From the papers before them and the information supplied by magisterial officers, collectors are required to draw up and keep a register of salt prosecutions (Form 16 of Appendix). Immediately on receipt of the papers alluded to in Rule 10, the first ten columns, or as many of them as possible, should be filled in, and it will be the duty of the district officer to see that no cause for any delay in the payment of rewards is allowed to exist.

SECTION VI.—PROTECTIVE DOCUMENTS.

1. Wholesale rowannahs for the protection of salt cleared in the district of Chittagong are supplied for the convenience of local traders to the Collector of the district. Application for blank forms should be made to the Board's Office, as all such documents require to be duly numbered and impressed with the seal of the Board's Office. Before issue to traders, the Collector should be careful to levy the fees prescribed at the foot of the Government Notification. (p. 37.)

Atrafee rowannahs; charchittee rowannahs; sub-charchittee rowannahs; challans.

2. Printed forms of the several descriptions of documents noted in the margin should be obtained from the Superintendent of Stationery, a sufficient stock being constantly kept in hand. Atrafee rowannahs, charchittees, and sub-charchittees, otherwise designated retail rowannahs, are the protective documents referred to in Rule 29. Atrafee rowannahs should bear an office number and the Collector's seals and signature before issue. It will be sufficient for all charchittees and sub-charchittees to bear the signature of the sheristadar and the seal of the Collectorate in addition to the register number. Charchittees, and sub-charchittees, should be issued

SECTION VIII.—*Rules for weighment and discharge of salt from ship-board into warehouses, public or private.*

Collector to make arrangements for weighment of salt.

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a public or private warehouse, and after the due execution of a bond under the provisions of section 92, Act VIII of 1878, the Collector of Customs shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel, for the purpose of being conveyed to the appointed licensed warehouse.

Discharge before execution of bond.

2. In special cases the Collector of Customs is authorised at his discretion to allow salt to be discharged from a vessel before the execution of a bond, and either with or without weighment.

Weighment.

3. The weighment shall be conducted in the presence of the Preventive Officer on board and on his responsibility by weighmen to whom licenses shall have been issued under rules notified by the Board of Revenue with the sanction of the Lieutenant-Governor, and the bonder shall defray all costs of weighment.

Salt discharged without weighment from board a ship to be weighed before storage.

4. When salt is discharged from a vessel without weighment, it shall be taken to the warehouse in which it is to be stored, and the weighment shall be conducted there in the presence of a Preventive Officer.

SECTION VII.—PERIODICAL RETURNS.

Table of returns.

1. The returns prescribed for the administration of the Salt Department are given in the table below :—

New number.	Old name or number, if any.	Period.	SUBJECT.	SUBMITTED TO THE BOARD OF REVENUE— By	Through any officer or direct.	Due date.
1	2	3	4	5	6	7
			For customs ports and inland warehousing districts.			
I-S	F	Quarterly ...	Clearances of private salt on payment of duty from shipboard.	Collectors of Customs	Commissioners of Divisions, the return for only the port of Calcutta being submitted direct.	Within a fortnight after the close of the quarter.
II-S	C and D	Ditto ...	Transactions in sea-imported salt at public and private warehouses.	Collectors of Customs and Collectors of salt-warehousing districts.	Ditto	Ditto.
III-S	P^2 and R^2	Ditto ...	Gola rent realised for the storage of bonded salt at Government golas.	Collectors of Customs, Calcutta and Chittagong.	The return for the port of Chittagong is submitted through the Commissioner of the Division.	Ditto.
			For inland salt-warehousing districts only.			
IV-S	.....	Weekly ...	Clearances of salt from inland bonded warehouses.	Collectors of inland salt-warehousing districts.	Direct	At the close of each week.
			For saliferous districts within the Bengal Salt Law limits.			
V-S	XXIV-S	Quarterly ...	Salt sold for consumption in saliferous districts within the Bengal salt law limits.	Collectors of Midnapore, Howrah, 24-Parganas, Khulna, Backergunge, Noakhali, and Chittagong.	Commissioner of Excise and Salt, Bengal, who will forward the return to the Board with his remarks within a month after the close of the quarter.	A copy of the return should, within a fortnight after the close of the quarter, be also submitted by the Collector to the Divisional Commissioner who will furnish the Board with a copy of his review of the results of each quarter within a month after its close. The District Superintendent of Police should also be furnished with a copy of the return.

New number.	Old name or number, if any.	Period.	Subject.	Submitted to the Board of Revenue— By	Through any officer or direct.	Due date.
1	2	3	4	5	6	7
VI-S	XXV	Annual ...	Cases instituted for offences against the Salt Laws.	Collectors of Midnapore, Howrah, 24-Parganas, Khulna, Backergunge, Noakhali, and Chittagong.	Commissioner of Excise and Salt, Bengal, who will forward the return to the Board with his remarks within a month after the close of the year.	A copy of the return should, within a fortnight after the close of the year, be also submitted to the Divisional Commissioner, who will furnish the Board with a copy of his review on the results of the year within a month after its close. The District Superintendent of Police should also be furnished with a copy of the return.
VII-S	XXVI	Ditto ...	Receipts of blank wholesale and ex-	Ditto	Direct	Within a month after the close of the year.

SECTION VII, page 45 :—*For* the entries in columns 3, 4 and 7 in the table of return appended to rule 1 against return No. IX-S., *substitute* :—

Period.	Subject.	Due date.
3	4	7
Monthly ...	Salt the issue of which has been authorised by payment of duty or otherwise.	Within a week after the close of each month.

ors of Customs, tta and Chit- ;.	Ditto	Within a month after the close of the year.
or of Customs, tta.	Ditto	Due at the close of each week.
o	Ditto	Within a month after the close of the quarter.
o	Ditto	Within a fortnight after the close of the quarter.

XII-S	...	Ditto ...	Salt despatched direct by rail from the Sulkea golas and the Kidder-	Ditto	Ditto	Ditto	ditto.
				oner of Ex- Salt, Bengal. r-General of L.P.; District Superintendent of Police, Howrah, and Commissioner of Police, Calcutta.	Ditto	Within a week after the close of the month.	
					Ditto	Within a fortnight after the close of the quarter.	
XVI-S		Ditto ...	Realizations on account of salt ...	Accountant-General,	Ditto	31st August, 30th November, 28th February, and 31st May.	
					Ditto	Within a fortnight after the close of the quarter.	
					Ditto	Ditto	ditto.
					Ditto	Within a month after the close of the year.	

Rule 1, Sec. VII :—

Expunge Return No. XIII—S and all entries against it in columns, 1, 2, 3, 4, 5, 6 and 7 of the table of Salt returns and in Appendix Q. 10-9-1902.

Page 45.—Add "and (as regards refineries in Calcutta) Commissioner of Excise and Salt, Bengal," after "Commissioner of Northern India Salt Revenue" against Return No. XVII—S in column 5 of the table of returns appended to rule 1, section VII.

8-12-1901.

7-6-1900.

4(*a*). In the case of a vessel lying in the Kidderpore Docks and discharging salt into lighters for storage in the bonded warehouses at Kidderpore, it will not be necessary to close and seal the hatches of the lighter, provided that the salt is taken to, and bonded in the warehouse during the day time. The hatches, however, of every lighter containing salt, whether lying alongside of the discharging vessel or at the warehouse, or at any point between the two, must be closed and sealed at 5 P.M. Hatches or hatch covers must also be put on during wet weather. 17-10-97.

gratis, but a fee of 4 annas should be levied under Rule 33 on all atrafee rowannahs. Deputy Collectors of subdivisions must be supplied by Collectors with the above forms according to their requirements.

SECTION VII.—STATEMENTS AND RETURNS.

Chittagong.
Noakholly.
Backergunge.
Khulna.
24-Perguanahs.
Howrah.
Midnapore.

1. Quarterly returns showing the consumption of salt in each district, and yearly returns showing the number and result of prosecutions instituted for offences against the Salt Law and Rules, are to be drawn up in the annexed *Forms* XXIV (Form 17, Appendix) and XXV (Form 18, Appendix). These returns should be forwarded by the Collectors of the districts marginally noted to their respective Divisional Commissioners not later than fifteen days after the close of each quarter and year, so as to enable Commissioners to prepare and submit their reports to the Board before the end of the same month. Copies of these returns should also be furnished to the Board and the District Superintendents of Police.

2. In districts where excise salt is manufactured, monthly returns are required from Collectors in the annexed *Form* (Form 19, Appendix), showing the progress of manufacture and the sales from bond of excise salt. This return is due fifteen days after the close of the month under report, and should be submitted through the Commissioner.

Chittagong.
Balasore.
Cuttack.
Dacca.

3. The Collectors of the districts marginally noted, in which warehousing ports have been established under section 14, Act VIII of 1878, are required to furnish half-monthly returns in the annexed *Form A* (Form 20, Appendix), showing the amount of private salt received into and cleared from bond. These returns also should be submitted through the Commissioner's Office.

4. The Collectors of districts mentioned in Rule 1 are also required to submit direct to the Board quarterly statements in the Form No. XXVI (Form 21, Appendix), showing the receipts and issues of all protective documents.

SECTION VIII.—RULES RELATING TO THE RECEPTION AND CLEARANCE OF SALT SUBSIDIARY TO THOSE CONTAINED IN ACT VIII OF 1878.

Rules for Weighment and Admission of Salt into Warehouses, public or private, under the Customs Law.

Collector to make arrangements for weighment of salt.

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a public or private warehouse, and after the due execution of a bond under the provisions of section 92, Act VIII of 1878, the Collector of Customs shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel, for the purpose of being conveyed to the appointed licensed warehouse.

2. The weighment shall be conducted in the presence of the preventive officer on board and on his responsibility by weighmen to whom licenses shall have been issued under rules notified by the Board of Revenue with the sanction of the Lieutenant-Governor, and the bonder shall defray all costs of weighment.

Weighment charges.

3. No salt for which the full duty has not been previously paid shall be taken from any vessel, save in a lighter provided with hatches, which are capable of being securely fastened down; and it shall be the duty of the preventive officer on board to satisfy himself that such lighter is in serviceable condition before permitting such salt to be placed therein.

Description of boat to be used.

4. As soon as the bonder or his agent or servant shall notify to the preventive officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note, in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited shall be specified. The salt shall thereupon be carefully impressed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the preventive officer. The lighter shall then be allowed to proceed in charge of a native officer or peon deputed for the purpose by the Custom-house authorities, accompanied by an agent on the part of the bonder.

Procedure on despatch.

5. The boat shall be anchored, if possible, at the steps of the ghât leading to the warehouse in which the salt is to be stored, otherwise at the moorings nearest to such ghât. It shall on no account be permitted by the native Custom-house officer or peon on board to anchor at the outward moorings.

Place of anchorage.

6. Notice of the arrival of such salt shall at once be given by the Custom-house officer to the Government Superintendent in the case of salt to be bonded in a public warehouse, or, if the salt is to be bonded in a private licensed warehouse, to the Inspector or Superintendent of licensed warehouses, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, and depute a proper officer to examine and compare the boat-note delivered by the preventive officer to the bonder, his servant, or agent, and the cargo of salt, and to superintend its removal to, and storage in, the appointed warehouse.

Procedure on arrival.

7. The bonder's agent and a native Custom-house officer or peon shall remain on board of the boat in charge, until the seals and hatches are examined and all the cargo landed and stored.

Duty of peon and bonder's agent.

8. The bonder will be held responsible for any departure from these rules on the part of his agent, and the Superintendent or Inspector of the warehouse shall take notice of any dereliction of duty on the part of the native Custom-house officer or peon.

Responsibilities of bonder and Superintendent.

9. All expenses connected with the removal and storage of the salt shall be borne by the bonder, who shall also pay to the Collector such fees as he may fix for

Bonder to defray all charges.

10. The working hours on boardship shall be from 8 A.M. to 5 P.M. for vessels lying in the stream, and from 7 A.M. to 4 P.M. for vessels lying at the Port Commissioners' jetties or in the Kidderpore Docks. On payment of the overtime fees provided by Rule 11 (3), work shall be allowed during the extra hours from sunrise to 8 A.M. or 7 A.M., and from 4 P.M. or 5 P.M. to sunset.

Working hours.

11. The following fees shall be payable for work on boardship :—

Holiday fees.

(1) On Sundays and special holidays—

	Rs.
Fee to Superintendent	5
„ to Inspector on duty	3
„ to Weighing Officer	5

The above fees are payable for each scale worked for the discharge of salt.

(2) On ordinary holidays a fee of Rs. 5 for each officer employed.

(3) For overtime work on ordinary working days, Re. 1 per hour for each officer employed.

12. If it is required to discharge salt into bond on New Year's Day, Good Friday, the Queen's Birthday, or Christmas Day, a requisition must be made to that effect on the previous day accompanied by a special extra fee of Rs. 100 to cover all such work done on boardship and at the golahs. A separate fee shall be paid on account of each ship on which work is done under this rule. The golahs will be opened if required, but only for the reception of salt. This fee is to be in addition to the fees provided by Rule 11, and will be distributed between the Superintendent and his subordinates at the golahs in such proportion as the Collector of Customs, subject to the order of the Board of Revenue, shall determine.

Special holiday fees.

This special extra fee is altogether separate from, and independent of, the fee of Rs. 100, which is levied as a Custom House fee for working on boardship on these specified holidays, and which will continue to be levied and distributed as at present.

13. The agents of a vessel discharging salt beyond the limits of the Port of Calcutta as provided by Rule 7 shall pay the travelling and other expenses of Preventive Officers and peons required by them. A fee of Rs. 4 for the day and Rs. 4 for the night shall also be payable for the services of each Preventive Officer in charge of boats in transit between the discharging vessel and the warehouse.

Fees for vessels discharging beyond port limits.

14. Persons wishing to discharge salt into bond at night shall submit an application to the Collector of Customs or Superintendent, Preventive Service, 24 hours before the time when such work is to begin, stating the name of the vessel, the berth or moorings at which she is lying, the bonded warehouse into which she is to discharge, the hour of commencement, the probable number of hours of work which will be required, and the number of scales which it is proposed to work. They shall also undertake to pay the fees prescribed below.

Night-work.

15. Night-work is confined to salt which is going into bond at the Sulkea or Kidderpore salt golahs. Salt may not be worked under rowannahs at night.

16. If the vessel is lying in the Kidderpore Docks, or in any part of the river between the Docks and the Howrah Bridge, the application shall ordinarily be granted. If the vessel is lying below the Docks, it shall only be granted if there is a sufficient number of Inspectors and officers available.

17. The night is divided into two watches, from 6 P.M. to midnight, and from midnight to 6 A.M., respectively.

18. For each watch one Inspector shall be posted to each vessel. If two or more vessels are lying close together, the same Inspector may take charge of them if the Superintendent approves.

19. The light employed shall be the electric light or such other light as may specially be approved by the Superintendent. The Superintendent may stop work between sunset and sunrise if he considers the light imperfect, or for any other reasonable cause.

20. The following fees shall be payable for each scale for which application is made :—

		Rs.	A.	
(1)	Superintendent	5	0	
(2)	Inspector for each watch ...	3	0	
(3)	Officers employed	1	0	per hour.
(4)	Salary for two officers at ...	100	0	per mensem.
(5)	Churrundurs for each watch when in charge of boats	0	8	per man.
(6)	Churrundurs for each watch when in attendance	0	4	,,

The fees realised under item (4) shall be credited to Government and the amount realised under the other five items distributed to the officers concerned.

SECTION IX.—*Rules for the admission of salt into, and clearance from, bonded warehouses, public or private.*

Place of anchorage.

1. On the arrival of a boat containing salt it shall be anchored, if possible, at the steps of the ghat leading to the warehouse in which the salt is to be stored, otherwise at the moorings nearest to such ghat.

Procedure on arrival.

2. Notice of the arrival of such salt shall at once be given by the Custom House Officer or peon to the Government Superintendent in the case of salt to be bonded in a public warehouse, or if the salt is to be bonded in a private licensed warehouse, to the Inspector or Superintendent of licensed warehouses, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, and depute an officer to examine and compare the boat-note delivered by the Preventive Officer to the bonder or his agent, and the cargo of salt, and to superintend its removal to, and storage in, the appointed warehouse.

Duty of peon and bonder's agent.

3. The bonder's agent and a Custom House peon shall remain on board of the boat in charge until the seals and hatches are examined and all the cargo landed and stored.

Responsibilities of bonder and Superintendent.

4. The bonder will be held responsible for any departure from these rules on the part of his agent, and the Superintendent or Inspector of the warehouse shall take notice of any dereliction of duty on the part of the Custom House Officer or peon.

Bonder to defray all charges.

5. All expenses connected with the removal and storage of the salt shall be borne by the bonder.

Procedure when salt has been tampered with.

6. If the officer appointed by the Superintendent or Inspector of the Government or private licensed warehouse shall have reason to believe that the salt has in any way been tampered with during its transit by river, he shall at once report the circumstance to the Superintendent or Inspector, who, with the permission of the Collector, shall direct the salt to be reweighed; such reweighment shall be made at the expense of Government.

Penalty when salt is deficient.

7. If there be found any unexplained deficiency in the salt on board the cargo-boat, as compared with the quantity specified in the boat-note, the whole of the salt contained in such boat shall be confiscated, and the bond under which the salt is in course of being stored shall be cancelled.

the services of the officer or peon in charge of the salt from the time of its discharge from the vessel's side to the completion of its storage in the warehouse

Procedure when salt has been tampered with.

10. If the officer appointed by the Superintendent or Inspector of the Government or private licensed warehouse shall have reason to believe that the salt has in any way been tampered with during its transit by river, he shall at once report the circumstance to the Superintendent or Inspector, who, with the permission of the Collector, shall direct the salt to be reweighed, and such reweighment shall be made at the expense of Government.

Penalty when salt is deficient.

11. If there be found any unexplained deficiency in the salt on board the cargo-boat as compared with the quantity specified in the boat-note, the whole of the salt contained in such boat shall be confiscated, and the bond under which the salt is in course of being stored shall be cancelled.

Deficiency satisfactorily explained to be written off.

12. When a deficiency so found is satisfactorily explained and no suspicion of fraud exists, the bonder should apply to have the amount written off from the bond under the orders of the Collector of Customs. The Superintendent will then be authorised to deduct the amount from the total under the bond.

Salt under different bonds to be stored separately.

13. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render those bonds liable to cancelment, and the holders to immediate payment of the full duty payable thereon

Calculation of duty on delivery from public warehouse.

14. On salt bonded in a warehouse under the exclusive control of a Government warehouse-keeper, the duty shall be calculated on the quantity actually delivered from such warehouse.

Calculation of duty on delivery from private warehouse.

15. On salt bonded in a private licensed warehouse, the duty shall be calculated on the quantity delivered on weighment from the side of the ship in which it was imported, less an allowance on account of wastage, which shall not in ordinary cases exceed 2½ per cent. on the quantity bonded.

Increased allowance for wastage may be allowed.

16. In any special case the Board of Revenue, as Chief Customs Authority of the Presidency, is competent to direct that an increased allowance for wastage shall be granted in accordance with the provision of section 122, Act VIII of 1878.

But not if any suspicion of fraud exists.

17. If the Collector of Customs has any reason to believe that any fraud has been perpetrated by the bonder or owner of the salt, or any person in his employ, he shall refuse to make any allowance on account of wastage, and shall demand the full duty payable on the entire quantity received into bond.

Rate of golah rent.

18. In the case of public warehouses, the Board of Revenue shall fix from time to time the amount of rent to be paid by the bonder per 1,000 maunds of salt. Ordinarily no golah should be made available unless the quantity of salt to be bonded is equal to two-thirds of the storage which the

golah is capable of containing; but when accommodation in golahs of suitable dimensions is not available, the rent to be demanded should be calculated on the quantity of salt, which would amount to two-thirds of the storage capacity of the building, whatever the actual quantity of salt bonded may really be.

SECTION IX.—RULES FOR THE CLEARANCE OF SALT FROM BONDED WAREHOUSES, PUBLIC OR PRIVATE.

Procedure on delivery from bond.

1. All deliveries of salt bonded in a public or private warehouse under the provisions of Act VIII of 1878 shall be supervised, as required by section 99 of the above Act, by a Customs officer and a native officer styled a Ghât Mohurir. These officers will be deputed on application to the officer in charge of the Custom-house.

Charges to be paid by bonder.

2. The expenses incident to their employment shall be borne by the bonder at the rate of Rs. 5 for a Customs officer and 12 annas for a native officer per diem at Calcutta, and Rs. 4 for a Customs officer and eight annas for a native officer per diem at Chittagong. These officers will be paid daily. If required so to do, the bonder or applicant for their services shall pay into the hands of the officer in charge of the Custom-house a sum sufficient to meet the expense of employing such officers.

Working hours.

3. The present working hours at the Sulkea Government Golahs will continue to be observed with regard to all deliveries, whether from public or private warehouses, viz. between 6 A.M. and 2 P.M. from the 1st March to the 31st October and between 7 A.M. and 3 P.M. from 1st November to 29th February.

Bonders to provide their own labour and tools.

4. Scales and weights will be provided by Government, but bonders are required to make their own arrangements for cutting and removing their salt from the warehouses, as well as to supply their own tools for cutting the salt, such as *sabools*, *kodalies*, &c.*

Duty of Customs officer.

5. There will be one Customs officer at each scale; and his duty will be to keep on tally sheets provided for the purpose at the expense of Government, a correct tally of the bags as they are weighed and taken off the scale by the bonder's people, as well as to see that each bag contains neither more nor less than the prescribed quantity of salt, viz., *two maunds*. He will be held personally liable for any excess or deficiency that may be discovered at the *check scales* presided over by the golah officers.

Responsibility of Superintendent.

6. The Superintendent will be held responsible for making such arrangements as will ensure the efficient working of the check scales. At least 10 per cent. of the bags issued from the golahs should pass through these scales.

When disputes arise.

7. Should any dispute arise between the Customs officer and the bonder or purchaser of the salt under delivery, the former will stop the weighment, and at once refer the matter in dispute to the Superintendent for orders.

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* Under the existing practice, a contractor supplies tools and labor for the purpose at fixed rates.

5. No salt for which the full duty has not been previously paid shall be taken from any vessel, save in a lighter provided with hatches, which are capable of being securely fastened down; and it shall be the duty of the Preventive Officer on board to satisfy himself that such lighter is in serviceable condition before permitting such salt to be placed therein.

Description of boat to be used.

6. As soon as the bonder or his agent or servant shall notify to the Preventive Officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited shall be specified. The salt shall thereupon be carefully impressed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the Preventive Officer. The lighter shall then be allowed to proceed in charge of a Custom House peon accompanied by an agent on the part of the bonder.

Procedure on despatch.

7. When salt is discharged into lighters beyond the limits of the Port of Calcutta, a Preventive Officer shall be placed in charge of not more than three lighters, in addition to a Custom House peon for each lighter, and he shall accompany them from the side of the discharging vessel to the warehouse in which the salt is to be stored.

Salt discharged outside limits of port.

8. Salt imported from any Indian port and packed in bags of uniform size, which contain two maunds each, and intended to be bonded in a public warehouse, shall be discharged into lighters, without weighment, a tally of the bags being kept by the Preventive Officer in charge of the vessel. The hatches of the lighter shall be closed and sealed, and a Custom House peon placed in charge, as provided by Rule 6. On arrival at the warehouse, the salt shall be landed and the weights of not less than five per cent. of the bags tested by the Inspector in charge of the warehouse. If any of the bags are found to be over weight, the whole consignment shall be reweighed, and a report submitted to the Collector.

Salt in bags from Indian ports.

9. In the case of a vessel lying in the Kidderpore Docks and discharging salt into lighters for storage in the bonded warehouse at Kidderpore, it shall not be necessary to close and seal the hatches of the lighter, provided that the salt is taken to and bonded in the warehouse during the day-time. The hatches of every lighter containing salt shall, however, be closed and sealed at 5 P.M., and hatches or hatch-covers must be put on during wet weather.

Lighters laden with salt for storage in Kidderpore Docks will not be sealed during transit in the day.

"Night work will, however, be allowed at Chandbali (and in Orissa generally), only on condition that special permits are first obtained from the Collector of Customs, Calcutta, who may at his discretion refuse to grant such permits." 3-11-1900.

8. When a deficiency so found is satisfactorily explained and no suspicion of fraud exists, the bonder should apply to have the amount written off from the bond under the orders of the Collector of Customs. The Superintendent will then be authorised to deduct the amount from the total under the bond.

Deficiency satisfactorily explained to be written off.

9. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render these bonds liable to cancelment, and the holders to immediate payment of the full duty payable thereon.

Salt under different bonds to be stored separately.

10. On salt bonded in a public warehouse, the duty shall be calculated on the quantity actually delivered from such warehouse.

Calculation of duty on delivery from public warehouse.

11. On salt bonded in a private licensed warehouse, the duty shall be calculated on the quantity delivered on weighment from the side of the ship in which it was imported, less an allowance on account of wastage, which shall not in ordinary cases exceed 2½ per cent. on the quantity bonded.

Calculation of duty on delivery from private warehouse.

12. In any special case the Board of Revenue as Chief Customs authority of the Presidency is competent to direct that an increased allowance for wastage shall be granted in accordance with the provisions of section 122, Act VIII of 1878.

Increased allowance for wastage may be allowed.

13. If the Collector of Customs has any reason to believe that any fraud has been perpetrated by the bonder or owner of the salt, or any person in his employ, he shall refuse to make any allowance on account of wastage, and shall demand the full duty payable on the entire quantity received into bond.

But not if any suspicion of fraud exists.

14. In the case of public warehouses, the Board of Revenue shall fix from time to time the amount of rent to be paid by the bonder per 1,000 maunds of salt. Ordinarily no golah should be made available unless the quantity of salt to be bonded is equal to two-thirds of the storage which the golah is capable of containing; but when accommodation in golahs of suitable dimensions is not available, the rent to be demanded should be calculated on the quantity of salt which would amount to two-thirds of the storage capacity of the buildings, whatever the actual quantity of salt bonded may really be.

Rate of golah rent.

15. All deliveries of salt bonded in a public or private warehouse under the provisions of Act VIII of 1878 shall be supervised as required by section 99 of the above Act by a Customs Officer and a native officer styled a ghat muharrir. These officers will be deputed on application to the officer in charge of the Custom House.

Procedure on delivery from bond.

16. A charge of Rs. 5 per diem for each Customs Officer and of 12 annas per diem for each ghat muharrir at Calcutta, and of Rs. 4 per diem for each Customs Officer and of 8 annas for each ghat muharrir at Chittagong will be made for the services of these officers, and must be deposited before delivery is given.

Charges to be paid by bonder.

17. The working hours at the Sulkea Government golahs and all other warehouses in Calcutta, whether public or private, shall be from 6 A.M. to 2 P.M. from 1st March to the 31st October, and from 7 A.M. to 3 P.M. from 1st November to 29th February. On payment of the overtime fees provided by Rule 34, work shall be allowed after hours from 2 P.M. or 3 P.M. to sunset. No work shall in any case be allowed between sunset and sunrise.

Working hours.

18. Persons wishing to discharge salt at night direct from shipboard into the Kidderpore golahs shall submit an application to the Collector of Customs or the Superintendent, Preventive Service, Calcutta, 24 hours before the time when such work is to begin, for permission to have the golahs kept open at night. They shall also undertake to pay the fees prescribed in Rule 35.

Discharge at night direct into the Kidderpore golahs.

19. The night is divided into two watches, from 6 P.M. to midnight and from midnight to 6 A.M., respectively.

Night watches.

20. For each watch one Inspector, one officer, and three peons shall be posted to the golahs, in addition to the Inspector and officers employed on the discharging vessel. If two or more vessels are discharging salt at the same time, the same Inspector and officer may take charge of the work at the golahs, if the Superintendent approves.

Supervising staff to be employed on night work.

21. Suitable lights to be approved by the Superintendent shall be provided by the bonder between the discharging vessel and the golahs and also inside the golahs. The Superintendent may stop work between sunset and sunrise, if he considers the light imperfect or for any other reasonable cause.

Lighting.

22. Scales and weights will be provided by Government, but bonders are required to make their own arrangements for labour and tools.*

Bonders to provide their own labour and tools.

23. There will be one Customs Officer at each scale, and his duty will be to keep on tally sheets provided for the purpose at the expense of

Duty of Customs Officer.

Government, a correct tally of the bags as they are weighed and taken off the scale by the bonder's people, as well as to see that each bag contains neither more nor less than the prescribed quantity of salt, viz., two maunds. He will be held personally liable for any excess or deficiency that may be discovered at the check-scales referred to in Rule 24.

Check-scales.

24. The Superintendent will maintain check-scales in charge of a Special Custom House Officer and will arrange that at least 10 per cent. of the bags issued from every golah shall pass over these scales.

When dispute arises.

25. Should any dispute arise between the Customs Officers and the bonder or purchaser of the salt under delivery, the former will stop the weighment, and at once refer the matter in dispute to the Superintendent for orders.

When irregularities occur.

26. The Customs Officer will be careful to bring every irregularity that he may become cognizant of to the notice of the Superintendent without delay, and will be held responsible for failure in doing so.

Check to be exercised by ghat muharrir.

27. There will be one ghat muharrir for each scale. He will be posted at the discretion of the Inspector either at the ghat when salt is being removed by boat, or on the railway platform or roadway when salt is being removed in railway wagons or carts. He will not be allowed to hold any communication with the Customs Officer supervising the weighment of the salt except through the Inspector, until after the day's work is over, when his tally will be compared with that kept by the Customs Officer, and, if found to agree, will be signed by the Inspector.

Duty of ghat muharrir.

28. The ghat muharrir's duty will be to keep a tally similar to that of the Customs Officer, but in Bengali. He will also keep a tally by means of counters supplied by the Department. One such counter will be made over to him by each cooly as he passes him with a bag, and will represent one bag or two maunds of salt. After the rowannah quantity has been delivered, these counters will be compared with his written tally as well as with that of the Customs Officer, for the purpose stated in Rule 27.

Check to be exercised by Superintendent.

29. When discrepancies in the accounts cannot be reconciled and whenever the Superintendent has reason to believe that the quantity of salt conveyed to the boat, railway wagon or cart is not correctly represented in the accounts, he shall hold a reweighment. The expense of such reweighment shall be borne by Government.

Rowannah to cover one boat only.

30. A rowannah will be issued to cover one boat only, and applications should be made accordingly; the amount of salt to be put into the boat and consequently also to be shown in the rowannah being calculated beforehand.

Steamers and flats.

31. More than one consignment may be loaded on steamers or flats, provided that each consignment shall be kept separate.

Duty of Superintendent before salt is removed.

32. Whenever the bonder or purchaser is desirous of removing his boat, railway wagon or cart from the premises, the Superintendent shall satisfy himself on every point before granting the usual protective documents. In particular he shall in every case, before granting a pass, satisfy himself that the exact quantities entered in the rowannahs have been delivered.

Procedure when bonder desires to remove rowannah.

When for any reason the rowannah-holder desires to remove a rowannah from the boat carrying the salt covered by it, the Superintendent of the Salt Golahs may grant a boat-note which shall protect the salt within the limits noted therein, such limit being within the port.

Holiday fees.

33. The following fees shall be paid by bonders (in addition to those payable on ordinary working days) on account of the reception into and delivery from bond on Sundays and holidays :—

			Rs.
Fee to Superintendent	...	...	5
,, to Inspector on duty	...	...	3
,, to Ghat officer	...	...	2
,, to Office muharrir	...	...	1
	Total	...	11

The above fees are payable for each scale worked for discharge from the golahs and for each golah opened for the reception of salt.

For work done at the golahs on New Year's Day, Good Friday, the Queen's Birthday, and Christmas Day, the special fee of Rs. 100 provided by section VIII, Rule 12, shall be paid in addition to the other fees authorised by this rule.

Overtime fees.

34. The following fees shall be payable for landing and discharging salt after the regulation hours, as provided by Rule 17 of this section :—

For landing salt, per golah—

			Per hour.		
			Rs.	A.	P.
Fee to Inspector	...	...	0	8	0
,, to Ghat officer	...	...	0	6	0
	Total	...	0	14	0

8. The Customs officer will be particularly careful to bring every irregularity that he may become cognizant of to the notice of the Superintendent without delay, and will be held responsible for failure in doing so.

When irregularities occur.

9. There will be one Ghât Mohurir for each scale. He will be posted at the proper discretion of the Inspector either at the ghât when salt is being passed into boats, or on the roadway when it is being removed in carts. In either case, he will not be allowed to hold any ommunication whatever with the Customs officer posted within a olah, except through the Inspector, until after the day's work ver, when his tally will be compared with that kept by the Customs cer, and, if found to agree, signed by the Inspector.

Check to be exercised by Ghât Mohurir.

10. The Ghât Mohurir's duty will be to keep a similar tally to that of the Customs officer, but in *Bengali*. He will also keep a tally by means of counters pplied by the Department. One such counter will be made over to m by each cooly as he passes him with a bag, and will represent *one g* or *two maunds of salt*. After the rowannah quantity has been deli-ered, these counters will be compared with his written tally, as well s with that of the Customs officer, for the purpose stated in Rule 8.

Duty of Ghât Mohurir.

11. When discrepancies in the accounts cannot be reconciled, and whenever the Superintendent has reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, he shall hold a re-weighment. The expense of such re-weighment shall be borne by Government.

Check to be exercised by Superintendent.

12. Whenever the bonder or purchaser is desirous of removing his boats or carts from the premises, the Superintendent will satisfy himself on every point before granting the usual protective documents. He will, before granting a pass, at all times satisfy himself, even where the accounts agree, that the boat-load or cart-load represents the exact quantity entered in the rowannah.

Duty of Superintendent before salt is removed.

13. The following extra charges will be levied from bonders in addition to those payable on ordinary working days in connection with the reception into and delivery from bond on Sundays and holidays other than New Year's Day, Good Friday, the Queen's Birthday, and Christmas Day:—

			Rs.
Fee to Superintendent ...		...	5
„ to Inspector on duty		...	3
„ to ghât officer ...		...	2
„ to office mohurir ...		...	1
	Total	...	11

The above fees are payable for each scale worked for discharge from he golahs and for each golah opened to receive salt landed into the olahs from boats.

For work on board a ship discharging to the golahs on Sundays

			Rs.
Fee to Superintendent	...	...	5
„ to Inspector on duty		...	3
„ to weighing officer	...	...	5
Total		...	13

The above fees are payable for each scale worked for the dischar of salt to the golahs.

14. The following shall be the rate of overtime fees to be levi from bonders for landing and discharging after the regulation hours, as prescribed in Ru of this section :—

Rate of overtime fees.

For landing salt per golah.

			Per hour. Rs.	A.	P.
Fee to Inspector	...	...	0	8	0
„ to ghât officer	...	...	0	6	0
Total		...	0	14	0

For discharging salt per scale.

			Per hour. Rs.	A.	P.
Fee to Superintendent	...	...	1	0	0
„ to Inspector	...	...	0	10	0
„ to ghât officer	...	...	0	6	0
„ to weighing officer	...	...	1	0	0
„ to office mohurir	...	...	0	4	0
„ to ghât ditto	...	...	0	3	0
Total		...	3	7	0

Provided that no charge shall be made for a broken period of an hour not exceeding 15 minutes, and that full fees for an hour shall be levied for all broken periods in excess of 15 minutes; and further pro vided that the total overtime fees on a single day shall not exceed th following.—

			Rs.	A.	P.
Superintendent	...	...	2	8	0
Inspector	...	...	1	8	0
Ghât officer	...	...	1	0	0
Weighing officer	...	...	2	8	0
Office mohurir	...	...	0	8	0
Ghât ditto	...	...	0	6	0
Total		...	8	6	0

Provided also that no work shall be allowed between sunset an sunrise.

For discharging salt, per scale—

		Per hour.		
		Rs.	A.	P.
Fee to Superintendent	...	1	0	0
„ to Inspector	...	0	10	0
„ to Ghat officer ...	...	0	6	0
„ to Weighing officer	...	1	0	0
„ to Office muharrir	...	0	4	0
„ to Ghat „	...	0	3	0
Total	...	3	7	0

Provided that no charge shall be made for a broken period of an hour not exceeding 15 minutes, and that full fees for an hour shall be levied for all broken periods in excess of 15 minutes; and provided further that the overtime fees for a single day shall not exceed the following:—

			Rs.	A.	P.
Superintendent	...	...	2	8	0
Inspector	...	...	1	8	0
Ghat officer	...	...	1	0	0
Weighing officer	...	...	2	8	0
Office muharrir	...	...	0	8	0
Ghat „	...	...	0	6	0
Total		...	8	6	0

Fees for discharging salt into the Kidderpore golahs at night.

35. The following fees shall be payable for each vessel discharging salt into the Kidderpore golahs at night:—

Fee to Inspector, for each golah in which salt is discharged, per watch	... Rs. 3.
(Subject to a minimum fee of	... Rs. 6.)
Fee to officer per watch ...	... Re. 1 per hour.
Fee to peons „ ...	... Annas 8 per man.

Fees for overtime work on Sundays and holidays.

36. The fees prescribed by Rule 33 shall be levied in respect of work done on Sundays and holidays between 6 A.M. and 2 P.M. from 1st March to 31st October, and between 7 A.M. and 3 P.M. from 1st November to 29th February. For work done after 2 P.M. or 3 P.M., as the case may be, the overtime fees authorized by Rule 34 will be levied in addition to the fees authorized by Rule 33.

SECTION X.—*Rules relating to the delivery of duty-paid salt from boardship on rowannahs and salt certificates.*

Working hours.

1. The working hours shall be from 8. A.M. to 5 P.M. for vessels lying in the stream, and from 7 A.M. to 4 P.M. for vessels lying in the Kidderpore Docks and at the Port Commissioners' Jetties. On payment of the overtime fees provided by Rule 2 (3) work shall be allowed from sunrise to 8 A.M. or 7 A.M. and from 5 P.M. or 4 P.M. to sunset.

Holiday fees.

2. The following fees shall be payable for work on boardship:—

(1) On Sundays and special holidays—

			Rs.
Fee to Superintendent	...	...	5
„ to Inspector on duty	...	...	3
„ to Weighing officer	...	...	5
Total	...	...	13

The above fees are payable for each scale worked for the discharge of salt.

(2) On ordinary holidays—

A fee of Rs. 5 for each Preventive Officer employed.

(3) For overtime work on ordinary working days—

Rupee 1 per hour for each Preventive Officer employed.

Weighment conducted in presence of Preventive Officer.

3. The weighment shall be conducted in the presence of the Preventive Officer on board and on his responsibility by weighmen to whom licenses shall have been issued under rules notified by the Board of Revenue with the sanction of the Lieutenant-Governor, and the owner of the salt shall defray all costs of weighment.

Tally to be kept in books of boat-notes.

4. Tally of all salt discharged shall be kept by the Preventive Officer in books of boat-notes supplied by Government. As soon as a boat is completed and before another boat is commenced, the Preventive Officer shall require the Commander or Chief Officer of the vessel to sign the boat-note, which shall then be made over to the manji of the boat.

Vessels laden with salt must be protected with boat-notes within port limits.

5. All vessels, including boats, flats and steamers, carrying duty-paid salt must be protected by boat-notes as long as they remain within the limits of the port. The boat-note shall be shown to any Customs Officer on demand.

Salt discharged in bulk must be stamped with the Government adul.

6. All salt discharged in bulk shall be stamped with the Government adul, and it shall be the duty of the Preventive Officer to see that this is properly done.

7. A rowannah will be issued to cover one boat only, and application should be made accordingly, the amount of salt required to be put into the boat, and consequently also shown in the rowannah, being calculated beforehand. Delivery of salt will then be given to each boat in the order in which the rowannahs are received and registered on board a vessel, always provided that the boat is present. If the boat appertaining to a rowannah be not present, the Preventive Officer shall put the rowannah at the bottom of the list, and shall deliver salt on the rowannah next in order which has a boat ready for receiving delivery. Delivery shall be given to a rowannah-holder out of turn during extra hours on application, provided that the rowannah-holders standing above him on the list do not wish to work during the extra hours.

Delivery to be given in order of presentation of rowannahs.

8. More than one consignment may be loaded on steamers or flats, provided that each consignment shall be kept separate.

Steamers, &c., may take more than one consignment.

9. When the loading of a boat is commenced, it must be finished before the loading of another boat is commenced. Deliveries on a rowannah which is not likely to be completed within working or extra hours shall be allowed, provided that the rowannahdar or his representative on board applies for delivery in writing. The Preventive Officer in charge of the ship shall in such cases warn the rowannahdar or his representative that no refund of duty will be allowed owing to any accident that may occur through the partially loaded boat remaining alongside the ship during the night.

Partial deliveries prohibited.

10. If delivery on a rowannah has not been completed by sunset, or if through any unforeseen circumstance it should become necessary to interrupt delivery, the boat partially loaded shall receive a boat-note in the following form, and shall remain alongside the discharging vessel, and shall be subject to seizure in the event of her trying to leave the ship's side :—

Interrupted delivery.

FORM OF THE BOAT-NOTE.

Interrupted delivery.

Rowannah No. in favour of
for maunds from
boat No.
Manjhi
Maunds delivered
Maunds to be completed
to-morrow morning.
Total maunds.

N. B.—This boat and contents are liable to seizure and confiscation if found away from the

Dated

15. The fees prescribed by Rule 13 are to be levied in respect

Rowannahs to be presented at the Board's Office for examination.

11. On the completion of delivery of salt from boardship upon rowannahs, the holders thereof must present them to the Board's Office for the purpose of having the endorsements made on them by the Preventive Officer examined. This rule will not prevent salt merchants removing their salt-laden boats from the ship's side to safe and convenient places in the river under the boat-notes previously granted by the Preventive Officers. Preventive Officers will invariably, when they deliver a completed rowannah to a merchant or to his gomashta, warn him to present his rowannah at the Board's Office.

Salt Certificate to be presented within 24 hours after delivery of salt.

12. No salt may be landed from ship-board or removed from the bonded golahs into the excepted limits of Calcutta and Howrah unless protected by a "certificate" (Form 12) granted by the Collector of Customs (see section II, Rule 37A). Within 24 hours after the delivery of salt from boardship under a certificate, the holder thereof must present it at the office of the Collector of Customs for the purpose of having the endorsement made on it by the Preventive Officer examined, after which it will be returned to the holder in order that the salt covered by it may be landed.

Currency certificate will expire 48 hours from the time that delivery is completed.

13. The currency of each certificate will expire 48 hours from the time when delivery of the salt is completed, and any certificate which has not been finally returned under the following rule to the office of the Collector of Customs within 48 hours from the time of delivery of the salt, must be presented within that time for renewal by the Collector.

Certificate must be returned within 48 hours to the office of the Collector of Customs.

14. Within 48 hours after the landing within excepted limits of salt removed upon a certificate from boardship, or from the bonded golahs, the certificate must be returned to the office of the Collector of Customs, with an endorsement by the holder, showing the time and place of landing and the place of storage.

Penalty of Rs. 500.

15. Any failure to present a certificate at the Collector's Office as directed in Rules 12, 13, and 14 within the time specified in each rule will be punishable with a fine of Rs. 500 under section 167, clause I of the Sea Customs Act.

4. A rowannah will be issued to cover one boat only and application should be made accordingly, the amount of salt required to be put into the boat and consequently also shown in the rowannah being calculated beforehand. Delivery of salt will then be given to each boat as it comes alongside without reference to turn, provided the rowannah covering it is on board.

5. The pages of all tally-books shall be numbered and signed at the head by the Superintendent of the Preventive Service; and as soon as each page is filled, the preventive officers shall, before commencing a fresh page, require the Commander of the vessel or Chief Officer to sign at the foot of the page which has been written up.

6. On the completion of deliveries of salt from board-ship upon rowannahs, the holders thereof must present them to the Board's office for the purpose of having the endorsements made on them by the preventive officers examined. This rule will not prevent salt merchants removing their salt-laden boats from the ship's side to safe and convenient places in the river under the boat-notes previously granted by the preventive officers. Preventive officers will invariably, when they deliver a completed rowannah to a merchant or to his gomastah, warn him to present his rowannah at the Board's office.

7. No salt may be landed from ship-board or removed from the bonded golahs into the excepted limits of Calcutta and Howrah unless protected by a "certificate" (Form 12, Appendix) granted by the Collector of Customs (*see* section II, Rule 37A). Within 24 hours after the delivery of salt from board-ship under a certificate, the holder thereof must present it at the office of the Collector of Customs for the purpose of having the endorsement made on it by the preventive officer examined, after which it will be returned to the holder in order that the salt covered by it may be landed.

8. The currency of each certificate will expire 48 hours from the time that delivery of the salt is completed, and any certificate which has not been finally returned, under the following rule (No. 9), to the office of Collector of Customs within 48 hours from the time of delivery of the salt, must be presented within that time for renewal by the Collector.

9. Within 48 hours after the landing within excepted limits of salt removed upon a certificate from board-ship or from the bonded golahs, the certificate must be returned to the office of the Collector of Customs with an endorsement by the holder showing the time and place of landing and the place of storage.

10. Any failure to present a certificate at the Collector's office, as directed in Rules 7, 8 and 9, within the time specified in each rule, will be punishable with a fine of Rs. 500 under section 167, clause 1 of the Sea Customs Act.

SECTION XI.—RULES FOR THE CLEARANCE OF DUTY-FREE TARRED SALT FROM THE SULKEAH GOLAHS.

1. When it is intended to render salt in bond unfit for human consumption by admixture with tar, not less than twenty-four hours' notice of such intention must be given to the Superintendent of the Sulkea Salt Golahs.

16. Salt imported from Bombay, Madras or Coconada in bags which contain two maunds each, and on which duty has been paid in full, may be discharged without weighment on presentation of the usual rowannahs or certificates, and under the following conditions:—

Salt imported from Madras, Bombay, and Coconada to be discharged without weighment. Test weighment of 5 per cent. of the bags necessary.

(1) That the salt shall come packed in bags of uniform capacity containing two maunds each.

(2) That the salt shall be covered by a certificate from the local Customs authority, giving the particulars detailed in the resolution of the Madras Board of Revenue.

(3) That the bags shall be tallied out here by a Preventive Officer, and the certificate accepted according to tally, the necessary documents being then obtained for the quantity certified to as duty-paid, in the same way as if that quantity had been ascertained here by reweighment.

(4) That the importer shall waive all claim whatever to any refund of duty on account of wastage in transit or loss of salt from the bursting of bags.

The Preventive Officer in charge of the vessel shall weigh 5 per cent. of the bags, and if any are discovered to be over weight, the whole consignment will be detained, and a report be at once submitted. 1-1-99.

Page 53—Insert the following rule, after rule 8, section XI:—

"9. Every concession regarding the issue of duty-free salt for industrial purposes should henceforth be granted subject to the payment to the Collector of Customs on behalf of Government by the concession-holder of a fixed sum of Rs. 300 a year to cover the cost and trouble of the requisite inspections and other departmental expenses involved." 9-8-1901

2. The operation of mixing the tar and salt, in the proportion of one seer of the former to one maund of the latter, shall be supervised by a special officer, who will be deputed by the Superintendent of the Golahs at the expense, not exceeding Rs. 5 per diem, of the applicant for his services.

3. The Superintendent of Golahs will be responsible that not less than the prescribed quantity of tar is used.

4. Before granting the usual protective documents for the removal of the tarred salt from the golahs, the Superintendent will satisfy himself by a personal inspection that the process of mixing the tar with the salt has been thoroughly performed.

5. Before granting final delivery, the Superintendent will also require the owner of the tarred salt to furnish a written guarantee that it is intended solely for use in the manufacture of glazed stoneware, and that every possible precaution shall be taken to prevent the article from being stolen or restored to a condition fit for human consumption.

6. Any proved case of duty-free tarred salt having been restored, or attempted to be restored, to a condition fit for human consumption will disqualify the owner of the manufactory whence the impure article was obtained to be a custodian or consumer of such salt in future, and render the remainder of his stock of duty-free tarred salt liable to confiscation.

7. The owner of a manufactory, where duty-free tarred salt is allowed to be stored and consumed, shall keep a book showing the daily expenditure of such salt, for what purpose expended, and the stock remaining in store at the close of each day; and the book and stock shall be accessible at any time between sunrise and sunset to such officer as may be appointed for the purpose.

8. All duty-free tarred salt shall be stored in bags containing two maunds each.

SECTION XII.—RULES FOR THE SAFE CUSTODY AND PROPER USE OF, AND FOR OBTAINING A DRAWBACK OF DUTY ON, THE SALT USED IN THE MANUFACTURE OF SOAP, ALKALI, OR HYDROCHLORIC ACID IN BENGAL.

1. Manufacturers of soap, alkali, or hydrochloric acid (as the case may be) shall, in the first instance, provide themselves with salt for the purposes of manufacture by purchase in the ordinary manner, and shall at the close of each quarter submit an application for a drawback of the duty on the salt used in manufacture during the quarter.

2. The application shall contain the following particulars:—

(i) The balance of salt in store at the beginning of the quarter.

(ii) The quantity of salt purchased during the quarter.

(iii) The quantity of salt used during the quarter, and on which a drawback of duty is applied for.

(iv) The balance of salt in hand at the close of the quarter.

(v) The quantity of soap, alkali, or hydrochloric acid (as the case may be) manufactured during the quarter; and shall contain a declaration that the salt on which a drawback of duty is applied for has been used *bonâ fide* in manufacture, and has not been used for any other purpose.

3. The application shall be sent to the Collector of Customs for disposal.

4. Manufacturers shall provide and set apart for the storage of the salt purchased for use in the factory, a store-room securely constructed and with a strong door capable of being locked to the satisfaction of the Collector of Customs.

5. The store-room shall not be opened except during daylight, and then only (*a*) for the receipt of salt into store; (*b*) for the preparation by grinding and issue of salt required for purposes connected with the manufacture; and (*c*) to allow of the stock of salt being checked by weighment or otherwise by the officer deputed on behalf of Government for the purpose; nor shall the store-room be opened, except by or in the presence of the Store-keeper at the manufactory, who shall retain the key of the store-room in his own possession.

6 All spent lye or other useless refuse containing salt shall be effectually destroyed on or near the premises in such manner as the Collector of Customs may direct.

7. The premises of the manufacturer may be entered upon and examined at any time by any authorised officer on behalf of Government, and due facilities for the same and for the inspection of the manufacturers' salt register, as well as for checking the stock of salt received, expended, and in hand, shall be afforded by the manufacturer and all other persons employed by him.

8. The register referred to in the preceding rule shall be written up daily, and signed by the manufacturer, and shall be in the form hereto annexed. (Form 22, Appendix.)

9. The manufacturer shall furnish the Collector of Customs with a monthly statement, to be posted by the 10th of each following month, showing the opening balance of salt at the beginning of the month, the quantity purchased during the month, the quantity expended during the month, the balance at the close of the month, and the quantity of soap, alkali, or hydrochloric acid (as the case may be) manufactured during the month. The manufacturer's books showing the production of soap, alkali, or hydrochloric acid shall be open to the inspecting or other officer deputed by the Collector of Customs on behalf of Government.

SECTION XIII.—MISCELLANEOUS RULES.

1. Whenever an application is made by any one to the Board of Revenue in the Salt Department to transact business on behalf of another person in connection with salt rowannahs, the applicant may be required to produce a written and stamped authority from his employer; and if he cannot produce it, the Board may refuse to transact such business with him.

2. A despatch of salt cannot be deemed to be salt "specified in a rowannah" within the meaning of Act VII (B.C) of 1864, when the actual quantity found in the despatch is less than the quantity entered in the rowannah accompanying the despatch. If any person, therefore, shall possess or transport within the law limits, under a rowannah, a

PAGE 54, SECTION XII:—

Insert the following as rule 10.—

10. Every concession regarding the issue of salt for the manufacture of soap, alkali or hydrochloric acid should henceforth be granted, subject to the payment, by the concession-holder, to the Collector of Customs, of a fixed sum of Rs. 300 a year to cover the cost and trouble of the requisite inspections and other departmental expenses involved. 11-1-1902.

Substitute the following for rule 1, Section XIII, page 54:—

"Applications in connection with Salt Rawanas are received by the Board of Revenue in the Salt Rawana Branch on presentation by the applicants themselves or by their duly authorised agents. All persons having dealings with the Salt Rawana Branch of the Board must register their names and file specimens of their signatures. Agents and brokers acting for their principals must be provided with written authorities to act, duly stamped, which must be produced when required. Applicants, if not personally known to the Superintendent of the Board or identified to his satisfaction, must deal through recognised brokers."

26-11-1902.

quantity of salt less than that specified in such rowannah, the entire quantity shall, if such deficiency be found on weighment to exceed five per cent. on the quantity so specified, be held to be contraband, and as such shall be seized and confiscated. Any person possessing or transporting such salt shall be liable to the penalty prescribed in section 16 of the Act.

3. Officers in charge of police-stations are required to grant receipts in a form printed for the purpose for all rowannahs delivered to them * on the expiration of their currency, on completion of the sale of salt, or on the salt covered by them being taken beyond the salt law limits.

* Under section 22, Act VII (B.C.) of 1864, and rule 41, section II of the Salt Manual.

4. Rock salt imported in more than one vessel may be stored in one golah notwithstanding that it is covered by several bonds, provided all the lots belong to the same person or firm.

After the salt has been landed, the bonder will be required to execute one bond covering the total amount, and the other bonds will be cancelled.

5. Salt landed in Calcutta under section 83 of the Sea Customs Act VIII of 1878 will be sent to the Sulkea Golahs for custody, and it will be carefully noted in the salt receipt or certificate issued by the Custom House at the time of clearing it that the salt has been so landed and is not bonded salt.

Insert the following as rule 6, Section XIII, Page 55 of the Manual :—

6. The officers in charge of the districts noted in the margin should take particular care that rowanas surrendered under Section XXII of Act VII (B.C.) of 1864 are not allowed to accumulate in their offices, the offices of the Subdivisional Officers, or at the police-stations. All such rowanas, if issued by the Board of Revenue, should be returned to that office precisely on the first open day of each week, arranged in the order of their numbers, and accompanied by a list. Should there be no rowanas to send at the beginning of any week, intimation to that effect should be given to the Board in the course of the week.

Chittagong.	24-Parganas.
Noakhali.	Khulna.
Backergunge.	Howrah.
Midnapore.	

Rowanas surrendered at the Perozepore salt pass-station, in the district of Backergunge, should be returned direct from that station, in the manner prescribed above.

The Customs officers of the Orissa Division are similarly required to return direct the rowanas for salt imported to places in Orissa. 15-1-1903.

FORMS.

(FORM A, APPENDIX.)

Agreement.

[ ] of [ ] having applied to the Board of Revenue, Lower Provinces, for a license to manufacture salt
do hereby bind [ ] forthwith, after obtaining such license, to execute an agreement in the form set out in the schedule hereunder written, the terms of which agreement shall be binding upon as soon as the said license has been granted, it being (as hereby acknowledge) agreed and declared that such license is granted only upon that condition. And further covenant and agree that in the event of failing within days from the issue of such license to

sign such agreement
shall forthwith on demand pay to the Collector of one-tenth of the amount of Government duty due upon the minimum outturn of manufacture (being [ ] maunds) under the terms of the said license. *And* execute this agreement for the purpose of inducing the said Board of Revenue to grant me such license
and
[ ] lastly agree that any moneys payable by [ ] under this agreement shall be recoverable under the provisions of Act VII (B.C.) of 1880.

Executed in my presence on this day of 189 .

Witness

FORM No. 1.

(*Vide* CLAUSE 3, SECTION II.)

Agreement.

having been authorised by the Board of Revenue, Lower Provinces, to manufacture salt
do hereby bind

to accept and abide by the conditions embodied in the rules prescribed by the Lieutenant-Governor of Bengal, in accordance with sections 11 and 13 of Act VII (B.C.) of 1864, and notified in the *Calcutta Gazette* of the 27th October 1880.

further bind
to pay
within fifteen days before close of each month, to the Collector the pay of the

preventive guard and excise establishment; on default of such payment the license may be cancelled, and all salt manufactured under it at the place of manufacture may be attached and confiscated, and

promise and engage to manufacture not less than 2,000 maunds and not more than maunds of salt during the season 18 and to close the manufacture on the

And lastly covenant that in the event of failing to manufacture up to the above prescribed minimum of 2,000 maunds, and also failing to give a satisfactory explanation of such short outturn to the preventive authorities

will pay to the Collector, as liquidated damages, a sum equal to one-tenth of the duty on the deficiency in the outturn, as compared with the abovementioned minimum quantity of 2,000 maunds.

and [ ] lastly agree that any moneys payable by [ ] under this agreement shall be recoverable under the provisions of Act VII (B.C.) of 1880.

Executed in my presence on this day of 18

Witness.

FORM No. 2.

(*Vide* CLAUSE 3, SECTION II.)

License.

No. of 18 .

is hereby licensed by the Board of Revenue, Lower Provinces, to manufacture salt in bhowree , aurung , of district , under the provisions of Act VII (B.C.) of 1864, and the rules prescribed in accordance with sections 11 and 13 of the said Act.

The boundaries of the said bhowree are as follows :—

This license authorises the manufacturer to establish the following depôts for the reception of salt manufactured during the season for which this license is issued, within the limits of the said bhowree :—

Depot.	Furnaces.
"	"
"	"

The said is to abide by the terms specified in the said rules in as far as they impose obligations on licensed manufacturers, and is authorised to manufacture at the above-named places not less than maunds and not more than maunds during the season commencing and ending

Given under my hand and seal this day of one thousand eight hundred and

By order of the Board of Revenue, L.P.,

Secy. to the Board of Revenue, L.P.

PASS.

ORIGINAL FORM No. 3.

(*Vide* CLAUSE 15, SECTION II.)

Pass to protect salt during transit, under sections 13 *and* 14 *of the Salt Act, from aurung* *to golah* *, out of the salt manufactured in* 18 *and* 18

No. of pass.	Name of manufacturer.	Number of license.	Route by which salt to be transported.	Quantity of salt transported.	Date of transport or removal.	Number of carts, boats, bullocks or bags loaded with salt.	REMARKS.
1	2	3	4	5	6	7	8

FORM OF BOND No. 4.

(*Vide* CLAUSE 24, SECTION II.)

WE of and of having obtained permission from the Collector of to store without previous payment of duty in the warehouse at for a period of months maunds of salt manufactured under excise license No. , dated , do hereby jointly and severally for ourselves, our heirs, and representatives covenant with the Secretary of State for India that we will faithfully observe the provisions of Act VII (B.C.) of 1864 and the rules prescribed by the Lieutenant-Governor of Bengal in accordance with sections 11 and 13 of that Act to be observed by persons obtaining permission to warehouse salt under the provisions thereof; and further, that we will at all times when required by the officer in charge of the said warehouse produce the key of the said warehouse, and afford to such officers, or to such other person or persons as the Collector may direct, free ingress to such warehouse in order that such officers or persons may weigh and examine the said salt; and if on such weighment and examination there shall be any deficiency (beyond the authorised allowance), we will, within such period of time as the Collector may order, pay the duty on the quantity so deficient; and further, that we will pay to the Board of Revenue, Lower Provinces, of the Presidency of Fort William in Bengal within weeks from the date of this bond, or within such further time as the said Board of Revenue shall in writing allow on that behalf, all dues whether of excise duty, warehouse dues, and other lawful charges which shall be demandable in respect of the said salt; and that we will discharge without objection within 15 days of the issue of the Board's order any duty that may be adjudged against us by the Board of Revenue on account of any excess, or penalty duty in consequence of any deficiency (beyond the usual allowance of $2\frac{1}{2}$ per cent. as wastage) of salt found in the said warehouse at the time of clearance, together with interest on every such sum at the rate of 6 per cent. per annum from the date of demand of the said sum being made in writing by the said officer in charge of the said warehouse. And in case we fail to observe the above, or any of the above, conditions, we hereby jointly and severally bind ourselves, our heirs, and representatives, and each of them, to pay to the said Secretary of State for India the sum of rupees as liquidated damages for the breach of any of the above conditions; and we further authorise the said Secretary of State for India, while reserving all rights under this bond, to hold such salt as a security for the payment of such sums as may be adjudged to be due from us, and to sell such salt for the realisation of the same; and in case we fail to produce when required the keys of the said warehouse, we further authorise the officer in charge of the said warehouse to force open the door of the said warehouse and to examine and weigh the salt in our absence, after giving to us or our agents one day's notice of his intention, or in case neither we nor our agents are present on the spot after affixing such notice for one day to the warehouse door, and in case such weighment prove the existence of any deficiency in excess of authorised wastage, we will pay the duty on the quantity deficient within such time as the Collector may direct.

FORM No. 6.

(*Vide* CLAUSE 30, SECTION II.)

CURRENT FOR FROM THIS DATE.

Special Rowannah.

Regr. No.

Taken out by for

for Indian maunds of

salt imported from *ex* ship

from to

zillah in boat

by the route of *viâ* pass station

Indian maunds

Government due recovered as per

Customs Collector's receipt

No. , dated 18 .

BOARD OF REVENUE, L.P.;
FORT WILLIAM,
The *of* 18 . *Superintendent.*

N.B.—Particular attention is drawn to the provisions of the salt law, Act VII (B.C.) of 1864, and the rules prescribed under it. Section 21 of the Act prescribes that the sale, loss, or disposal within chowkey limits of any portion of this salt must be immediately certified on the back of this rowannah, under a penalty, for omission, of a fine of Rs. 5 per maund.

Section 22 of the Act and section 40 of the rules are as follows :—If all the salt specified in a rowannah be disposed of within the salt law limits, such rowannah shall be delivered up to the officer in charge of the police-station within which the last parcel of the salt shall have been disposed of *within seven days of the date of such final sale.* If any part of the salt specified in such rowannah be carried beyond the said limits, such rowannah shall in that case be delivered up to the officer in charge of the last police-station which such salt may have to pass before being carried beyond the said limits. If any person holding a rowannah shall fail to comply with these provisions, such person shall be liable to a fine not exceeding Rs. 500.

Rule 45 requires that on the arrival of the salt for storage in a warehouse or shop within salt law limits, the fact must be notified to the Collector of the district within 24 hours, under a penalty, for failure, not exceeding Rs. 10.

Rule 46 requires that every salt trader within salt law limits must on the 1st of every month submit to the Subdivisional Officer, or to the nearest Abkari Darogah, or police-station or outpost, a signed statement of salt sold under each wholesale or atrafee rowannah in the previous month, and the salt remaining in store under each such document on the last day of such month. Each offence against this rule is punishable with a fine of Rs. 20. Forms in which such statements are to be submitted can be obtained from the Collector of the district.

Rule 37 (*c*) requires that if a rowannah taken out to protect salt in transit out of the excepted limit be not so used, the holder thereof must first apply to the Board to have the rowannah cancelled; and then obtain from the Collector of Customs, on receipt of a letter of advice from the Board, a certificate to enable him to land the salt in the excepted limits.

Rule 38 requires that rowannahs should be presented at the Board's office for endorsement within 24 hours after the delivery of the salt covered by them from ship-board, under a penalty, for omission, of a fine not exceeding Rs. 100.

এই তারিখ হইতে পর্য্যন্ত চলিবেক

ইস্পেশীএল রওয়ানা

লইয়া যায়

রেজিষ্টর নম্বর মওয়াজি ইণ্ডিয়ান মণ নেমক

আমদানী দং জাহাজ হইতে রক্ত মোকাম জেলা

পথ দিয়া চালায় কিস্তী

পাশ চৌকি

ইণ্ডিয়ান মণ মাত্র

ইতি তারিখ সন ১৮৯ সাল ইংরেজি মোতাবেক তারিখ

সন ১২৯ সাল বাঙ্গালা

গবর্ণমেণ্ট পাওনা আদায় হইয়াছে বিমৌজিম. কষ্টম কালেক্টর সাহেবের রসিদ

নম্বর তারিখ সন ১৮৯ সাল

রুজু হইল

Exd.

Accountant.

রওয়ানা মুনশী

মন্তব্য। ১৮৬৪ সালের নেমকের ৭ আইনের শর্ত্তের প্রতি ও তাহার অনুবর্ত্তী নিয়মের প্রতি বিশেষ স্মরণ দেওয়া যাইতেছে। ঐ আইনের ২১ ধারার শর্ত্তমতে এই নেমকের কোন অংশে চৌকি সরহদ্দের ভিতর বিক্রয় করা হইলে কি নোকসান হইলে কি কোন রকমে হস্তান্তর হইলে তদ্বিষয় এই রওয়ানার পৃষ্ঠে তৎক্ষণাৎ লিখিতে হইবেক। না লিখিলে মণকরা ৫৲ টাকার হিসাবে দণ্ড দিতে হইবেক।

উক্ত আইনের ২২ ধারা ও নিয়মের ৪০ ধারার বিবরণ এই, কোন রওয়ানার নির্দ্দিষ্ট সমুদয় লবণ সীমার মধ্যে হস্তান্তর করা গেলে শেষ বস্তা যে পুলিস থানার সীমার মধ্যে হস্তান্তর করা যায় সেই থানার ভারপ্রাপ্ত কার্য্যকারককে সেই রওয়ানা বিক্রয় ও শোধ হওয়ার তারিখ হইতে সাত দিবসের মধ্যে দিতে হইবেক। যদি উক্ত রওয়ানায় নির্দ্দিষ্ট লবণের কোন অংশ উক্ত সীমার বাহিরে চালান হয় তবে সেই সীমার বাহির হইবার পথে শেষ যে পুলিস থানার সীমা দিয়া যাইতে হয় সেই থানার ভারপ্রাপ্ত কার্য্যকারককে সেই রওয়ানা দিতে হইবে। যদি কোন রওয়ানাদার এই সকল নিয়মের বিধানমতে কর্ম্ম করিতে ত্রুটি করে, তবে সেই ব্যক্তি পাঁচ শত টাকার অনধিক অর্থ দণ্ডের যোগ্য হইবে।

নিয়মের ৪৫ ধারার শর্ত্তমতে চৌকী সরহদ্দের ভিতর কোন দোকানে কিম্বা কোন গোলায় এই নেমক গুদাম-জাতের জন্য পৌঁছিলে তদ্বিষয়ে ২৪ ঘণ্টার মধ্যে জেলার কালেক্টর সাহেবের নিকট সংবাদ দিতে হইবেক। এই বিষয়ের ত্রুটি হইলে ১০৲ টাকার অনধিক দণ্ড হইবেক।

নিয়মের ৪৬ ধারামতে নেমকের আইনের সরহদ্দের মধ্যে প্রত্যেক লবণ ব্যবসায়িকে প্রতি মাসের ১ তারিখে গত মাসের প্রত্যেক হোলসেল অর্থাৎ মোট ও আতরাফী রওয়ানার দ্বারা যে নেমক বিক্রয় হইয়াছে এবং ঐ মাসের শেষ তারিখে প্রত্যেক দলিলের দরুণ নেমক মৌজুদ আছে তাহার এক হিসাবের ফর্দ্দ সব-ডিবিজনেল কর্ম্মচারির অথবা নিকটস্থ আবকারি দারগার নিকট কিম্বা পুলিস থানা কি ফাঁড়িতে স্বাক্ষর করিয়া দাখিল করিতে হইবেক। এই নিয়ম ভঙ্গ করিলে প্রতি বারে ২০৲ টাকা দণ্ড হইবেক, যে যে ফারমে এই হিসাব দাখিল করিতে হইবেক তাহা জিলার কালেক্টরের নিকট পাওয়া যাইতে পারিবেক।

নিয়মের ৩৭ সি ধারামতে ইহা আবশ্যক যে যদ্যপি কোন ইস্পেসিএল রওয়ানা বর্জ্জিত সীমার বাহিরে নেমক চালান করিবার জন্য লওয়া হয় এবং পরে ঐ রওয়ানা ঐ রূপ ব্যবহার করা না হয়, তাহা হইলে ঐ রওয়ানার অধিকারিকে প্রথমতঃ বোর্ডের হুকুমানুসারে ঐ রওয়ানা ক্যান্সেল করাইয়া বোর্ডের চিঠি লইয়া কস্টম কালেক্টর সাহেবের নিকট হইতে বর্জ্জিত সীমায় নেমক উঠাইবার জন্য সর্টিফিকেট প্রাপ্ত হইতে হইবেক।

নিয়মের ৩৮ ধারামতে রওয়ানা জাহাজ হইতে লবণ দেওয়ার কার্য্য শেষ হওয়ার পর ২৪ ঘন্টার মধ্যে বোর্ডের দফ্তরখানায় যাচাই কারণ দাখিল করিতে হইবেক এই বিষয়ে ত্রুটি হইলে ১০০৲ টাকার অনধিক অর্থদণ্ড হইবেক।

RECEIVED

SHIP

OR

GOLAH

Weighed and delivered to merchant mentioned within salt in full of this rowannah, in on behalf of the Mds. of boats as per list below :—

Date.	Manjhee's name.	Quantity.	License No. of each boat.	Hour at which delivery commenced.	Hour at which delivery ceased.	Explanation of delay or breach of rules.

FORM No. 7.

(*Vide* CLAUSE 31, SECTION II.)

CURRENT FOR FROM THIS DATE.

Exchange Rowannah.

Regr. No.

No. Form No. , dated the of 18 .

Taken out by for maunds of

salt imported per ship

from to

zillah in boats

by the route of *viâ* pass station

Indian maunds.

BOARD OF REVENUE. L.P.,
FORT WILLIAM,
The *of* 18 . *Superintendent.*

N.B.—Particular attention is drawn to the provisions of the salt law Act VII (B.C.) of 1864, and the rules prescribed under it. Section 21 of the Act prescribes that the sale, loss, or disposal within chowkey limits of any portion of this salt must be immediately certified on the back of this rowannah, under a penalty, for omission, of a fine of Rs. 5 per maund.

Section 22 of the Act and section 40 of the rules are as follows :—

If all the salt specified in a rowannah be disposed of within the salt law limits, such rowannah shall be delivered up to the officer in charge of the police-station within which the last parcel of the salt shall have been disposed of, *within seven days of the date of such final sale.* If any part of the salt specified in such rowannah be carried beyond the said limits, such rowannah shall in that case be delivered up to the officer in charge of the last police-station which such salt may have to pass before being carried beyond the said limits. If any person holding a rowannah shall fail to comply with these provisions, such person shall be liable to a fine not exceeding Rs. 500.

Rule 45 requires that on the arrival of the salt for storage in a warehouse or shop within salt law limits, the fact must be notified to the Collector of the district within 24 hours, under a penalty for failure not exceeding Rs. 10.

Rule 46 requires that every salt trader within salt law limits must on the 1st of every month submit to the Subdivisionnl Officer, or to the nearest Abkari Darogah, or police-station or outpost, a signed statement of salt sold under each wholesale or atrafee rowannah in the previous month, and the salt remaining in store under each such document on the last day of such month. Each offence against this rule is punishable with a fine of Rs. 20. Forms in which such statements are to be submitted can be obtained from the Collector of the district.

এই রওয়ানা এই তারিখ হইতে পর্য্যন্ত চলিবেক।

রেজিষ্টর নম্বর মোতালকে রওয়ানা সন ১৮৯ সাল তারিখ

সেল নং ও রেজিষ্টর নম্বরের মধ্যে মোওয়াজি নেমকের বাবৎ

রওয়ানা লইয়া যায়

হইতে রফু মোকাম জেলা

পথ দিয়া পাশ চৌকি হইয়া

চালায় মওয়াজি মণ মাত্র

ইতি তারিখ সন ১৮৯ সাল ইংরেজি মোতাবেক তারিখ

সন ১২৯ সাল বাঙ্গালা

রুজু হইল

End.

Accountant.

রওয়ানা মুনশী

মন্তব্য। ১৮৬৪ সালের নেমকের ৭ আইনের শর্ত্তের প্রতি ও তাহার অনুবর্ত্তী নিয়মের প্রতি বিশেষ স্মরণ দেওয়ান যাইতেছে। ঐ আইনের ১২ ধারার শর্ত্তমতে এই নেমকের কোন অংশ চৌকি সরহদ্দের ভিতর বিক্রয় করা হইলে কি নোকসান হইলে কি কোন রকমে হস্তান্তর হইলে তদ্বিষয় এই রওয়ানার পৃষ্ঠে তৎক্ষণাৎ লিখিতে হইবেক। না লিখিলে মণ করা ৫৲ টাকার হিসাবে দণ্ড দিতে হইবেক।

উক্ত আইনের ২২ ধারা ও নিয়মের ৪০ ধারার বিবরণ এই, কোন রওয়নায় নির্দ্দিষ্ট সমুদয় লবণ সীমার মধ্যে হস্তান্তর করা গেলে শেষ বস্তা যে পুলিস থানার সীমার মধ্যে হস্তান্তর করা যায় সেই থানার ভারপ্রাপ্ত কার্য্যকারককে সেই রওয়ানা বিক্রয় ও শোধ হওয়ার তারিখ হইতে সাত দিবসের মধ্যে দিতে হইবেক। যদি উক্ত রওয়ানায় নির্দ্দিষ্ট লবণের কোন অংশ উক্ত সীমার বাহিরে চালান হয় তবে সেই সীমার বাহির হইবার পথে শেষ যে পুলিস থানার সীমা দিয়া যাইতে হয় সেই থানার ভারপ্রাপ্ত কার্য্যকারককে সেই রওয়ানা দিতে হইবে, যদি কোন রওয়ানাদার এই সকল নিয়মের বিধানমতে কর্ম্ম করিতে ত্রুটি করে, তবে সেই ব্যক্তি পাঁচ শত টাকার অনধিক অর্থ দণ্ডের যোগ্য হইবে।

নিয়মের ৪৫ ধারার শর্ত্তমতে চৌকি সরহদ্দের ভিতর কোন দোকানে কিম্বা কোন গোলায় এই নেমক গুদামজাতের জন্য পৌঁছিলে তদ্বিষয় ২৪ ঘণ্টার

মধ্যে জেলার কালেক্টর সাহেবের নিকট সংবাদ দিতে হইবেক। এই বিষয়ে ত্রুটি হইলে ১০৲ দশ টাকার অনধিক দণ্ড হইবেক।

নিয়মের ৪৬ ধারামতে নেমকের আইনের সরহদ্দের মধ্যে প্রত্যেক লবণ ব্যবসায়িকে প্রতি মাসের ১ তারিখে গত মাসে প্রত্যেক হোলসেল অর্থাৎ মোট ও আতরাফী রওয়ানার দ্বারা যে নেমক বিক্রয় হইয়াছে এবং ঐ মাসের শেষ তারিখে প্রত্যেক দলীলের দরুণ যে নেমক মৌজুদ আছে তাহার এক হিসাবের ফর্দ্দ সব-ডিবিজনেল কর্ম্মচারির অথবা নিকটস্থ আবকারি দারগার নিকট কিম্বা পুলিস থানা কি ফাঁড়িতে স্বাক্ষর করিয়া দাখিল করিতে হইবেক। এই নিয়ম ভঙ্গ করিলে প্রতি বারে ২০৲ বিশ টাকা দণ্ড হইবেক, যে যে ফারমে এই হিসাব দাখিল করিতে হইবেক তাহা জেলার কালেক্টরের নিকট পাওয়া যাইতে পারিবেক।

* RECEIVED

SHIP

OR

GOLAH

Weighed and delivered to on behalf of the merchants mentioned within Mds. of salt in full of this certificate in boats as per list below :—

Date.	Manjhee's name.	Quantity.	License No. of each boat.	Hour at which delivery commenced.	Hour at which delivery ceased.	Explanation of delay or breach of rules.

* Endorsement on back of this rowannah.

2 At the end of page 66, *insert* the following:—

FORM No. 7A.

(*Vide* CLAUSE 31A., SECTION II.)

Form of Indemnity Bond.

KNOW all men by these presents that we

of

of

of

are held and firmly bound unto THE SECRETARY OF STATE FOR INDIA IN COUNCIL in the sum of Rupees

of lawful money of British India to be paid to the said Secretary

that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the superintendence of the HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL other than the said HIGH COURT in its Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into, tried and determined by, the said High Court in its Extraordinary Original Jurisdiction.

WHEREAS the said

has caused to be represented to the Board of Revenue in Bengal that he was until the loss hereinafter mentioned the lawful holder and that he still is the absolute owner of a rowannah issued by the said Board of Revenue numbered

dated the day of covering

maunds of

salt and that the said rowannah was lately lost AND has applied to the said Board of Revenue for a new rowannah in lieu thereof and the said Board on behalf of the said Secretary of State in Council on the said representations are willing to issue a new rowannah on condition of the said

and two sufficient sureties executing such bond as is above written with such conditions as hereinafter appear and the said

and

have accordingly as such sureties agreed to execute the same.

NOW THE CONDITION of the above-written obligation is such that if the above-bounden

his heirs representatives executors and administrators do and shall from time to time, if and when the said rowannah so alleged to have been lost as aforesaid shall happen to be found or come to his or their or any of their possession or power or to the possession or power of any other person in trust for him them or any of them, immediately deliver or cause to be delivered the same to the Board of Revenue in Bengal or the person for the time being entitled on behalf of the Secretary of State to receive the same, in order that the same may be cancelled destroyed or otherwise dealt with as may seem meet AND FURTHER if the said

and

their heirs representatives executors and administrators do and shall at all times hereafter well and sufficiently save, defend, keep harmless, and indemnify the said Secretary of State in Council his successors and assigns and the said Board of Revenue and other officers of Government and each and every of them of from and against all and all manner of action and actions suit and suits and other legal proceedings, costs, charges, damages, and expenses whatsoever which shall or may at any time or times hereafter be brought commenced or sued by any person or body corporate against or which shall or may happen or be occasioned to, the said Secretary of State in Council his successors or assigns or the said Board or any of the officers of Government on account or in respect of the said lost rowannah or on account or in respect of the issuing of a new rowannah as aforesaid, then the above-written bond shall be void otherwise the same shall be in full force PROVIDED ALWAYS and it is hereby expressly declared and agreed by the said

and

with and to the said Secretary of State in Council his successors and assigns that in the defence and prosecution of any action suit or legal proceedings referred to in the foregoing clause for indemnity or maintained in virtue thereof, the Secretary of State

FORM No. 8.

(*Vide* CLAUSE 32, SECTION II.)

Form of Atrafee Rowannah or Retail Rowannah No. 1.

এই রওয়ানা কোনক্রমে ১০০ এক শত মণের অধিক নেমকের দলীল হইবেক না এবং কোনমতে ছয় মাহা মেয়াদের উর্দ্ধ চলিত রহিবে না।

Collector,

District

এই রওয়ানা ইহার তারিখ হইতে পর্য্যন্ত চলিবেক

এই বিষয় সম্পর্কীয় সরকারী আমলাদিগের প্রতি আগে।

আতরাফী রওয়ানা শ্রী

নম্বর মওয়াজী নেমক

সন ১২৯ বাবতে সন ১৮৯ সালের নম্বরের

রওয়ানার নেমকের মধ্যে মোং

মণ হইতে পথ হইয়া

মাং লইয়া যাইতে

কেহ মোজাহেম না হইয়া ছাড়িয়া দিবা।

মন্তব্য। ১৮৬৪ সালের নেমকের ৭ আইনের শর্ত্তের প্রতি ও তাহার অনুবর্ত্তী নিয়মের প্রতি বিশেষ স্মরণ দেওয়ান যাইতেছে যে ঐ আইনের ২১ ধারার শর্ত্তমতে এই নেমকের কোন অংশ চৌকী সরহদ্দের ভিতর বিক্রয় করা হইলে কি নোকসান হইলে কি কোন রকমে হস্তান্তর হইলে তদ্বিষয় এই রওয়ানার পৃষ্ঠে তৎক্ষণাৎ লিখিতে হইবে, না লিখিলে মণকরা ৫৲ টাকার হিসাবে দণ্ড দিতে হইবেক।

উক্ত আইনের ২২ ধারা ও নিয়মের ৪০ ধারার বিবরণ এই, কোন রওয়ানার নির্দ্দিষ্ট সমুদয় লবণ সীমার মধ্যে হস্তান্তর করা গেলে শেষ বস্তা যে পুলীস থানার সীমার মধ্যে হস্তান্তর করা যায় সেই থানার ভারপ্রাপ্ত কার্য্যকারককে সেই রওয়ানা বিক্রয় ও শোধ হওয়ার তারিখ হইতে সাত দিবসের মধ্যে দিতে হইবেক। যদি উক্ত রওয়ানার নির্দ্দিষ্ট লবণের কোন অংশ উক্ত সীমার বাহিরে চালান হয় তবে সেই সীমার বাহির হইবার পথে শেষ যে পুলীস থানার সীমা দিয়া যাইতে হয় সেই থানার ভারপ্রাপ্ত কার্য্যকারককে সেই রওয়ানা দিতে হইবে, যদি কোন রওয়ানাদার এই সকল নিয়মের বিধানমতে কর্ম্ম করিতে ত্রুটি করে তবে সেই ব্যক্তি পাঁচ শত টাকার অনধিক অর্থ দণ্ডের যোগ্য হইবে।

নিয়মের ৪৫ ধারার শর্ত্তমতে চৌকী সরহদ্দের ভিতর কোন দোকানে কিম্বা কোন গোলায় এই নেমক গুদামজাতের জন্য পৌঁছিলে তদ্বিষয় ২৪ ঘন্টার মধ্যে জেলার কালেক্টর সাহেবের নিকট সংবাদ দিতে হইবেক এই বিষয়ে ত্রুটি হইলে ১০৲ দশ টাকার অনধিক দণ্ড হইবেক।

নিয়মের ৪৬ ধারামতে নেমকের আইনের সরহদ্দের মধ্যে প্রত্যেক লবণ ব্যবসায়িকে প্রতি মাসের ১ তারিখে গত মাসের প্রত্যেকের হোলসেল অর্থাৎ মোট ও আতরাফী রওয়ানার দ্বারা যে নেমক বিক্রয় হইয়াছে এবং ঐ মাসের শেষ তারিখে প্রত্যেক দলীলের দরুণ যে নেমক মৌজুত আছে তাহার এক হিসাবের ফর্দ্দ সব-ডিবিজনেল কর্ম্মচারি সাহেবের অথবা নিকটস্থ আবকারি দারগার নিকট কিম্বা পুলিস থানা কি ফাঁড়িতে স্বাক্ষর করিয়া দাখিল করিতে হইবেক। এই নিয়ম ভঙ্গ করিলে প্রতি বারে ২০৲ বিশ টাকা দণ্ড হইবেক। যে২ ফারমে এই হিসাব দাখিল করিতে হইবেক তাহা জেলার কালেক্টরের নিকট পাওয়া যাইতে পারিবেক।

জারী শোধ বিতারিখ মাহ সন সাল ইংরাজী
মোতাবেক তারিখ মাহ সন সাল বাঙ্গালা
চৌকী নম্বর

দারগা।

(TRANSLATION OF THE FORM.)

THE quantity of salt covered by this rowannah shall in no case exceed 100 maunds, and it shall not be current for more than six months.

Collector,

District

CURRENT FOR FROM THIS DATE.

This is to inform the Government officers that
atrafee rowannah No. is taken
out by for
maunds of salt
out of the salt coverd by rowannah
No. dated
by the route of
to
and that no one does detain it.

N.B.—Particular attention is drawn to the provisions of the salt law, Act VII (B.C.) of 1864, and the rules prescribed under it. Section 21 of the Act prescribes that the sale, loss, or disposal within chowkey limits of any portion of this salt must be immediately certified on the back of this rowannah under a penalty, for omision, of a fine of Rs. 5 per maund.

Section 22 of the Act and section 40 of the rules are as follows :—

If all the salt specified in a rowannah be disposed of within the salt law limits, such rowannah shall be delivered up to the officer in charge of the police-station within which the last parcel of the salt shall have been disposed of, *within seven days of the date of such final sale.* If any part of the sale specified in such rowannah be carried beyond the said limits, such rowannah shall in that case be delivered up to the officer in charge of the last police-station which such salt may have to pass before being carried beyond the said limits. If any person holding a rowannah shall fail to comply with these provisions, such person shall be liable to a fine not exceeding Rs. 500.

Rule 45 requires that on the arrival of the salt for storage in a warehouse or shop within salt law limits, the fact must be notified to the Collector of the district within 24 hours, under a penalty, for failure, not exceeding Rs. 10.

Rule 46 requires that every salt trader within salt law limits must on the 1st of every month, submit to the Subdivisional Officer, or to the nearest Abkari Darogah, or police-station or outpost, a signed statement of salt sold under each wholesale or atrafee rowannah in the previous month, and the salt remaining in store under each such document on the last day of such month. Each offence against this rule is punishable with a fine of Rs. 20. Forms in which such statements are to be submitted can be obtained from the Collector of the district.

Date	Month	Year E S.
Date	Month	Year B.S.
Chowky	No.	

Darogah.

FORM No. 9.

(*Vide* CLAUSE 32, SECTION II.)

Form of Charchittee or Retail Rowannah No. 2.

ছাড় চিঠী।

এই দলীল কোনমতে ছয় মাহার মেয়াদের ঊর্দ্ধ চলিত রহিবেক না এবং কোনমতে ১০০/ মণের অধিক নেমকের নিমিত্ত দলীল হইবেক না।

লইয়া যায় ইণ্ডিয়ান মণ নেমক হইতে রফ্‌ত মোকাম পথ দিয়া চালায়

যে রওয়ানার দরুণ লবণ পাওয়া যায় তাহার নম্বর তারিখ

সন ১৮৯ নম্বর

তারিখ সন ১৮৯

ব্যাপারির কিম্বা বিক্রয়কারকের নাম।

ছাড় চিঠী।

এই দলীল কোনমতে ছয় মাহার মিয়াদের ঊর্দ্ধ চলিত রহিবেক না এবং কোনমতে ১০০/ মণের অধিক নেমকের নিমিত্ত দলীল হইবেক না।

লইয়া যায় ইণ্ডিয়ান মণ নেমক হইতে রফ্‌ত মোকাম পথ দিয়া চালায়

যে রওয়ানার দরুণ লবণ পাওয়া যায় তাহার নম্বর তারিখ

সন ১৮৯ নম্বর

তারিখ সন ১৮৯

ব্যাপারির কিম্বা বিক্রয়কারকের নাম।

এই দলীলের লিখিত নেমক যে পুলীস থানার সীমার মধ্যে মৌজুদ থাকিবেক তথা হইতে ঐ নেমক স্থানান্তরিত হইতে পারিবেক না।

মন্তব্য। ১৮৬৪ সালের নেমকের ৭ আইনের শর্ত্তের প্রতি ও তৎঅনুবর্ত্তী নিয়মের প্রতি বিশেষ স্মরণ দেওয়ান যাইতেছে। ঐ আইন ও নিয়মমতে এই নেমকের কোন অংশ বিক্রয় করা হইলে কি নোকসান হইলে কি কোন রকমে হস্তান্তর হইলে তদ্বিষয়ে এই দলীলের পৃষ্ঠে তৎক্ষণাৎ লিখিতে হইবেক। না লিখিলে মণকরা ৫৲টাকার হিসাবে দণ্ড দিতে হইবেক। উক্ত আইনের ২২ ধারা ও নিয়মের ৪০ দফা অনুসারে সমুদয় লবণ হস্তান্তর হইলে পরেই সাত দিবসের মধ্যে এই দলীল পুলিস ষ্টেশনে দাখিল করিতে হইবেক ইহার ত্রুটি হইলে লবণের স্বামী পাঁচ শত টাকার অনধিক অর্থদণ্ডের যোগ্য হইবেন।

দ্বিতীয় মন্তব্য। যদ্যপি কোন ফড়িয়া তাহার নেমক ভিন্ন২ হাটে বিক্রয় করিতে ইচ্ছা করে তাহা হইলে সেই২ হাটের নাম ও যে স্থানে ঐ নেমক রাখিবেক সেই স্থানের নাম উপরে লিখিতে হইবে ও যে২ পথ দিয়া ঐ নেমক লইয়া যাতায়াত করিবেক অর্থাৎ তাহার বাটী হইতে হাটে ও হাট হইতে পুনশ্চ বাটী আসিবার যে২ পথ তাহাও লিখিতে হইবেক।

এই দলীলের লিখিত নেমক যে পুলীস থানার সীমার মধ্যে মৌজুদ থাকিবেক তথা হইতে ঐ নেমক স্থানান্তরিত হইতে পারিবেক না।

মন্তব্য। ১৮৬৪ সালের নেমকের ৭ আইনের শর্ত্তের প্রতি ও তৎঅনুবর্ত্তী নিয়মের প্রতি বিশেষ স্মরণ দেওয়ান যাইতেছে। ঐ আইন ও নিয়মমতে এই নেমকের কোন অংশ বিক্রয় করা হইলে কি নোকসান হইলে কি কোন রকমে হস্তান্তর হইলে তদ্বিষয় এই দলীলের পৃষ্ঠে তৎক্ষণাৎ লিখিতে হইবেক। না লিখিলে মণকরা ৫৲ টাকার হিসাবে দণ্ড দিতে হইবেক। উক্ত আইনের ২২ ধারা ও নিয়মের ৪০ দফা অনুসারে সমুদয় লবণ হস্তান্তর হইলে পরেই সাত দিবসের মধ্যে এই দলীল পুলিস ষ্টেশনে দাখিল করিতে হইবেক ইহার ত্রুটি হইলে লবণের স্বামী পাঁচ শত টাকার অনধিক অর্থ দণ্ডের যোগ্য হইবেন।

দ্বিতীয় মন্তব্য। যদ্যপি কোন ফড়িয়া তাহার নেমক ভিন্ন২ হাটে বিক্রয় করিতে ইচ্ছা করে তাহা হইলে সেই২ হাটের নাম ও যে স্থানে ঐ নেমক রাখিবেক সেই স্থানের নাম উপরে লিখিতে হইবে ও যে২ পথ দিয়া ঐ নেমক লইয়া যাতায়াত করিবেক অর্থাৎ তাহার বাটী হইতে হাটে ও হাট হইতে পুনশ্চ বাটী আসিবার যে২ পথ তাহাও লিখিতে হইবেক।

TRANSLATION OF THE FORM.

Chairchittee.

THIS document shall not be current for more than six months, and shall in no case cover more than 100 maunds of salt.

Taken out by

for Indian maunds

from to

by the route of

in

out of the salt of rowannah

No. , dated

Name of the merchant or seller.

The salt of this document cannot be removed out of the limits of the police-station within which it is stored.

N.B.—Particular attention is drawn to the provisions of the salt law, Act VII (B.C.) of 1864, and the rules prescribed under it. Section 21 of the Act prescribes that the sale, loss, or disposal within chowkey limits of any portion of this salt must be immediately certified on the back of this rowannah under a penalty for omission of a fine of Rs. 5 per maund.

Section 22 of the Act and section 40 of the rules are as follows:—

If all the salt specified in a rowannah be disposed of within the salt law limits, such rowannah shall be delivered up to the officer in charge of the police-station within which the last parcel of the salt shall have been disposed of, *within seven days of the date of such final sale.* If any part of the salt specified in such rowannah be carried beyond the said limits, such rowannah shall in that case be delivered up to the officer in charge of the last police-station which such salt may have to pass before being carried beyond the said limits. If any person holding a rowannah shall fail to comply with these provisions, such person shall be liable to a fine not exeeeding Rs. 500.

Second N.B.—If any *furriah* or seller wishes to take his salt to different *hâts* or marts, he must mention above the names of those marts, the places where the salt is to be stored, and the route by which it is to be taken to and fro, *i.e.*, the way by which the salt is to be taken from his house to the mart, and back from the mart to his house.

FORM No. 10.

(*Vide* CLAUSE 32, SECTION II.)

Form of Sub-Charchittee or Retail Rowannah No. 3.

দর-ছাড় চিঠী।

এই দলীল কোনমতে এক মাহার মেয়াদের উর্দ্ধ চলিত রহিবেক না এবং কোনমতে ৫/ পাঁচ মণের অধিক নেমকের নিমিত্ত দলীল হইবেক না।

লইয়া যায় ইণ্ডিয়ান মণ নেমক
হইতে রফ্‌ত মোকাম
পথ দিয়া চালায়
যে ছাড়ের দরুণ লবণ পাওয়া যায়
তাহার নম্বর তারিখ
সন ১৮৯ নম্বর
তারিখ সন ১৮৯

ব্যাপারির কিম্বা বিক্রয়কারকের নাম এই দলীলের লিখিত নেমক যে পুলিস থানার সীমার মধ্যে মৌজুদ থাকিবেক তথা হইতে ঐ নেমক স্থানান্তরিত হইতে পারিবেক না।

মন্তব্য। ১৮৬৪ সালের নেমকের ৭ আইনের শর্ত্তের প্রতি ও তৎ অনুবর্ত্তী নিয়মের প্রতি বিশেষ স্মরণ দেওয়ান যাইতেছে। ঐ আইন ও নিয়মমতে এই নেমকের কোন অংশ বিক্রয় করা হইলে কি নোকসান হইলে কি কোন রকমে হস্তান্তর হইলে তদ্বিষয় এই দলীলের পৃষ্ঠে তৎক্ষণাৎ লিখিতে হইবেক। না লিখিলে মণকরা ৫৲ টাকার হিসাবে দণ্ড দিতে হইবেক। উক্ত আইনের ২২ ধারা ও নিয়মের ৩৯ দফা অনুসারে সমুদয় লবণ হস্তান্তর হইলে পরেই সাত দিবসের মধ্যে এই দলীল পুলিস ষ্টেশনে দাখিল করিতে হইবেক ইহার ত্রুটী হইলে লবণের স্বামী পাঁচ শত টাকার অনধিক অর্থ দণ্ডের যোগ্য হইবেন।

দর-ছাড় চিঠী।

এই দলীল কোনমতে এক মাহার মেয়াদের উর্দ্ধ চলিত রহিবেক না এবং কোনমতে ৫/ পাঁচ মণের অধিক নেমকের নিমিত্ত দলীল হইবেক না।

লইয়া যায় ইণ্ডিয়ান মণ নেমক
হইতে রফ্‌ত মোকাম
পথ দিয়া চালায়
যে ছাড়ের দরুণ লবণ পাওয়া যায়
তাহার নম্বর তারিখ
সন ১৮৯ নম্বর
তারিখ সন ১৮৯

ব্যাপারির কিম্বা বিক্রয়কারকের নাম এই দলীলের লিখিত নেমক যে পুলিস থানার সীমার মধ্যে মৌজুদ থাকিবেক তথা হইতে ঐ নেমক স্থানান্তরিত হইতে পারিবেক না।

মন্তব্য। ১৮৬৪ সালের নেমকের ৭ আইনের শর্ত্তের প্রতি ও তৎ অনুবর্ত্তী নিয়মের প্রতি বিশেষ স্মরণ দেওয়ান যাইতেছে। ঐ আইন ও নিয়মমতে এই নেমকের কোন অংশ বিক্রয় করা হইলে কি নোকসান হইলে কি কোন রকমে হস্তান্তর হইলে তদ্বিষয় এই দলীলের পৃষ্ঠে তৎক্ষণাৎ লিখিতে হইবেক। না লিখিলে মণকরা ৫৲ টাকার হিসাবে দণ্ড দিতে হইবেক। উক্ত আইনের ২২ ধারা ও নিয়মের ৩৯ দফা অনুসারে সমুদয় লবণ হস্তান্তর হইলে পরেই সাত দিবসের মধ্যে এই দলীল পুলিস ষ্টেশনে দাখিল করিতে হইবেক ইহার ত্রুটী হইলে লবণের স্বামী পাঁচ শত টাকার অনধিক অর্থ দণ্ডের যোগ্য হইবেন।

দ্বিতীয় মন্তব্য। যদ্যপি কোন ফড়িয়া তাহার নেমক ভিন্ন ভিন্ন হাটে বিক্রয় করিতে ইচ্ছা করে তাহা হইলে সেই সেই হাটের নাম ও যে স্থানে ঐ নেমক রাখিবেক সেই স্থানের নাম উপরে লিখিতে হইবে ও যে যে পথ দিয়া ঐ নেমক লইয়া যাতায়াত করিবেক অর্থাৎ তাহার বাটী হইতে হাটে ও হাট হইতে পুনশ্চ বাটী আসিবার যে যে পথ তাহাও লিখিতে হইবেক।

দ্বিতীয় মন্তব্য। যদ্যপি কোন ফড়িয়া তাহার নেমক ভিন্ন ভিন্ন হাটে বিক্রয় করিতে ইচ্ছা করে তাহা হইলে সেই সেই হাটের নাম ও যে স্থানে ঐ নেমক রাখিবেক সেই স্থানের নাম উপরে লিখিতে হইবে ও যে যে পথ দিয়া ঐ নেমক লইয়া যাতায়াত করিবেক অর্থাৎ তাহার বাটী হইতে হাটে ও হাট হইতে পুনশ্চ বাটী আসিবার যে যে পথ তাহাও লিখিতে হইবেক।

TRANSLATION OF THE FORM.

Sub-Charchittee.

THIS document shall not be current for more than one month, and shall in no case cover more than five maunds of salt.

Taken out by

for Indian maunds

from to

by the route of

in

out of the salt of char

No. , dated

Name of the merchant or seller.

The salt of this document cannot be removed out of the limits of the police-station within which it is stored.

N.B.—Particular attention is drawn to the provisions of the salt law, Act VII (B.C.) of 1864, and the rules prescribed under it. Section 21 of the Act prescribes that the sale, loss, or disposal within chowkey limits of any portion of this salt must be immediately certified on the back of this rowannah, under a penalty, for omission, of a fine of Rs. 5 per maund.

Section 22 of the Act and section 40 of the rules are as follows:—

If all the salt specified in a rowannah be disposed of within the salt law limits, such rowannah shall be delivered up to the officer in charge of the police-station within which the last parcel of the salt shall have been disposed of, *within seven days of the date of such final sale.* If any part of the salt specified in such rowannah be carried beyond the said limits, such rowannah shall in that case be delivered up to the officer in charge of the last police-station which such salt may have to pass before being carried beyond the said limits. If any person holding a rowannah shall fail to comply with these provisions, such person shall be liable to a fine not exceeding Rs. 500.

Second N.B.—If any *furriah* or seller wishes to take his salt to different *hâts* or marts, he must mention above the names of those marts, the places where the salt is to be stored, and the route by which it is to be taken to and fro, *i.e.*, the way by which the salt is to be taken from his house to the mart, and back from the mart to his house.

FORM No. 11.

(*Vide* CLAUSE 36, SECTION II.)

CURRENT FOR FROM THIS DATE.

Special Rowannah.

Regr. No.

Taken out by

for for Indian maunds

of salt from merchants' private golah

in to zillah by the route

of *viâ* salt pass station.

in boat of which

is manjee, and the license No.

The salt was loaded on

Indian maunds.

BOARD OF REVENUE, L.P.;
FORT WILLIAM,
The *of* 18 . } *Superintendent.*

N.B.—Particular attention is drawn to the provisions of the salt law, Act VII (B.C.) of 1864, and the rules prescribed under it. Section 21 of the Act prescribes that the sale, loss, or disposal within chowkey limits of any portion of this salt must be immediately certified on the back of this rowannah, under a penalty, for omission, of a fine of Rs. 5 per maund.

Section 22 of the Act and section 40 of the rules are as follows :—

If all the salt specified in a rowannah be disposed of within the salt law limits, such rowannah shall be delivered up to the officer in charge of the police-station within which the last parcel of the salt shall have been disposed of. If any part of the salt specified in such rowannahs be carried beyond the said limits, such rowannah shall in that case be delivered up to the officer in charge of the last police-station which such salt may have to pass before being carried beyond the said limits. If any person in charge of salt shall fail to comply with the provisions of section 22 of the Act, the owner of such salt shall be liable to a fine not exceeding Rs. 500.

Rule 45 requires that on the arrival of the salt for storage in a warehouse or shop within salt law limits, the fact must be notified to the Collector of the district within 24 hours, under a penalty for failure not exceeding Rs. 10.

Rule 46 requires that every salt trader within salt law limits must, on the 1st of every month, submit to the Subdivisional Officer, or to the nearest Abkari Darogah, or police-station or outpost, a signed statement of salt sold under each wholesale or atrafee rowannah in the previous month, and the salt remaining in store under each such document on the last day of such month. Each offence against this rule is punishable with a fine of Rs. 20. Forms in which such statements are to be submitted can be obtained from the Collector of the district.

Rule 37(*c*) requires that if a rowannah taken out to protect salt in transit out of the excepted limits be not so used, the holder thereof must first apply to the Board to have the rowannah cancelled; and then obtain from the Collector of Customs, on receipt of a letter of advice from the Board, a certificate to enable him to land the salt in the excepted limits.

এই তারিখ হইতে পর্য্যন্ত চলিবেক।

ইস্পেশিএল রওয়ানা

রেজিষ্টর নম্বর দরুণ লইয়া যায়

দং ইণ্ডিয়ান মণ নেমক

মোকাম ব্যাপারির গোলা হইতে রফ্‌ত মোকাম জেলা

পথ দিয়া পাশচৌকী

হইয়া চালায় কিস্তী যাহার মাঝি

ও লাইসেন্স নং

রুজু হইল এই নেমক বোঝাই হইয়াছে

ইণ্ডিয়ান মণ

রওয়ানা মুনশী ইতি তারিখ সন ১৮৯ সাল ইংরাজী মোতাবেক

তারিখ সন ১২৯ তারিখ

Exd.

Accountant.

মন্তব্য। ১৮৬৪ সালের নেমকের ৭ আইনের শর্ত্তের প্রতি ও তৎঅনুবর্ত্তী নিয়মের প্রতি বিশেষ স্মরণ দেওয়ান যাইতেছে ঐ আইনের ২১ ধারার শর্ত্তমতে এই নেমকের কোন অংশ চৌকি সরহদ্দের ভিতর বিক্রয় করা হইলে কি নোকসান হইলে কি কোন রকমে হস্তান্তর হইলে তদ্বিষয় এই রওয়ানার পৃষ্ঠে তৎক্ষণাৎ লিখিতে হইবেক। না লিখিলে মণকরা ৫৲ টাকার হিসাবে দণ্ড দিতে হইবেক।

উক্ত আইনের ২২ ধারা ও নিয়মের ৪০ ধারার বিবরণ এই কোন রওয়ানার নির্দ্দিষ্ট সমুদয় লবণ সীমার মধ্যে হস্তান্তর করা গেলে শেষ বস্তা যে পুলিস থানার সীমার মধ্যে হস্তান্তর করা যায় সেই থানার ভারপ্রাপ্ত কার্য্যকারককে সেই রওয়ানা দেওয়া যাইবে। যদি উক্ত রওয়ানায় নির্দ্দিষ্ট লবণের কোন অংশ উক্ত সীমার বাহিরে চালান হয় তবে সেই সীমার বাহির হইবার পথে শেষ যে পুলিস থানার সীমা দিয়া যাইতে হয় সেই থানার ভারপ্রাপ্ত

কার্য্যকারককে সেই রওয়ানা দেওয়া যাইবে। লবণের ভারপ্রাপ্ত কোন ব্যক্তি যদি আইনের ২২ ধারার বিধানমতে কর্ম্ম করিতে ত্রুটি করে তবে সেই লবণের স্বামী পাঁচ শত টাকার অনধিক অর্থ দণ্ডের যোগ্য হইবেন।

নিয়মের ৪৫ ধারার শর্ত্তমতে চৌকী সরহদ্দের ভিতর কোন দোকানে কিম্বা কোন গোলায় এই নেমক গুদামজাতের জন্য পৌঁছিলে তদ্বিষয় ২৪ ঘন্টার মধ্যে জেলার কালেক্টর সাহেবের নিকট সংবাদ দিতে হইবেক। এই বিষয়ে ত্রুটি হইলে ১০৲ টাকার অনধিক দণ্ড হইবেক।

নিয়মের ৪৬ ধারামতে নেমকের আইনের সরহদ্দের মধ্যে প্রত্যেক লবণ ব্যবসায়িকে প্রতি মাসে ১ তারিখে গত মাসের প্রত্যেক হোলসেল অর্থাৎ মোট ও আতরাফী রওয়ানার দ্বারা যে নেমক বিক্রয় হইয়াছে এবং ঐ মাসের শেষ তারিখে প্রত্যেক দলীলের দরুণ যে নেমক মৌজুদ আছে তাহার এক হিসাবের ফর্দ্দ সব-ডিবিজনএল কর্ম্মচারী সাহেবের অথবা নিকটস্থ আবকারী দারগার নিকট পুলিস থানা কি ফাঁড়িতে স্বাক্ষর করিয়া দাখিল করিতে হইবেক। এই নিয়ম ভঙ্গ করিলে প্রতি বারে ২০৲ বিশ টাকা দণ্ড হইবেক। যে যে ফারমে এই হিসাব দাখিল করিতে হইবেক তাহা জিলার কালেক্টরের নিকট পাওয়া যাইতে পারিবেক।

নিয়মের ৩৭ সি ধারামতে ইহা আবশ্যক যে যদ্যপি কোন ইস্পেশিএল রওয়ানা বর্জ্জিত সীমার বাহিরে নেমক চালান করিবার জন্য লওয়া হয় এবং পরে ঐ রওয়ানা ঐ রূপ ব্যবহার করা না হয় তাহা হইলে ঐ রওয়ানার অধিকারিকে প্রথমতঃ বোর্ডের হুকুমানুসারে ঐ রওয়ানা ক্যান্সেল করাইয়া বোর্ডের চিঠী লইয়া কষ্টম কালেক্টর সাহেবের নিকট হইতে বর্জ্জিত সীমায় নেমক উঠাইবার জন্য সার্টিফিকেট প্রাপ্ত হইতে হইবে।

FORM No. 12.

(*Vide* CLAUSE 7, SECTION 10.)

Salt Certificate.

Regr. No. , *dated the* 18

CERTIFIED that

Maunds

having paid into the Calcutta Custom-house, per Salt-duty Register No. , dated , the sum of rupees

is entitled to delivery from the

of Indian maunds

of

Collector of Customs.

Exd. and Registered.

Import Supervisor.

N.B.—This certificate holds good only for salt conveyed within excepted limits.

* RECEIVED

SHIP
OR
GOLAH

Weighed and delivered to merchant mentioned within salt in full of this certificate, in on behalf of the maunds of boats as per list below :—

Date.	Manjhee's name.	Quantity.	License No. of each boat.	Hour at which delivery commenced.	Hour at which delivery ceased.	Explanation of delay or breach of rules.

* Endorsement on back of the certificates.

FORM No. 13.

(*Vide* CLAUSE 6, SECTION IV.)

Monthly Return to be submitted on the first of each month, under Rule 45 of the Salt Rules, by wholesale Rowannahdars to District Revenue Officers.

NOTE—This return is to be accompanied with copies of all Rowannahs granted under columns 4, 5, & 6.

1			2			3			4			5			6			7			8			9			10		
Balance of previous month.			Quantity of salt imported during month.			Total of columns 1 and 2.			Sold during month under Atrafee Rowannahs for exportation beyond chowkey limits.			Sold during month under Atrafee Rowannahs for exportation to other police-stations within limits of districts.			Sold during month for exportation to other districts, but within chowkey limits.			Sold during month under Charchittees.			Sold during month direct to consumers.			Total of columns 4, 6, 7, and 8.			Balance at close of month.		
Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.

District of

The 18 .

APPENDIX.

FORM No. 14.

(*Vide* CLAUSE 8, SECTION IV.)

Register of Returns submitted by Wholesale Rowannahdars within the precincts of the Police-station of

Registered number of Rowannah.	Original number of Rowannah.	Name of Rowannahdars.	Date of Rowannah	Whence.	Whither.	Quantity.	Kind of salt.	Date of arrival.	Date of receipt of notice of arrival.	SALES OF EACH MONTH IN MAUNDS, BEING COLUMN 9 OF BOARD'S FORM MISCELLANEOUS No. 11, WITH DATE OF RECEIPT OF RETURN.												Date of expiry.	Date of return of Rowannah.	REMARKS.
										April.	May.	June.	July	August.	September.	October.	November.	December.	January.	February.	March.			
1	791	Narikeed Mill Jagrah.	23th April 1868.	Hidgellee.	Jellasore.	2,000	Pungah.	10th May.	12th May.	...	5th June—100 mds.	10th July—300 mds.	12th August—200 mds.	4th September—300 mds.	5th October.	4th November—200 mds.	2nd December—900 mds.	Closed.				28th April 1869.	December.	Return for July not received up to 7th August. Perwannah to Rowannahdars, 8th August 1867, since received.
2	1121	Ramchunder Sahu.	10th February 1868.	Sulkea.	Balasore.	1,500	Kurkutch.	20th February.	23rd February.	...	...	...	...	...	...	...	...	...	...	...	100	100	10th February 1869.	

COLLECTORATE;
18 .

The *Collector.*

FORM No. 15.

(*Vide* CLAUSE 17, SECTION IV.)

Register of Returns submitted by Atrafee Rowannahdars within the precincts of the Police-station of

Registered number of Atrafee Rowannah.	Original number of Atrafee Rowannah.	Name of wholesale Rowannahdars.	Name of Atrafee Rowannahdars.	Date of Atrafee Rowannah.	Amount of Salt covered by Atrafee Rowannah.	Whence.	Whither.	Date of arrival at destination.	Date of receipt by Collector of notice of arrival.	SALES DURING EACH MONTH BY ATRAFEE ROWANNAHDARS WITH DATE OF RECEIPT OF RETURN BY COLLECTOR.																Date of expiry.	Date of return of Rowannah.	REMARKS.
										April.	May.	June	Total of 1st quarter.	July.	August.	September.	Total of 2nd quarter.	October.	November.	December.	Total of 3rd quarter.	January.	February.	March.	Total of 4th quarter.			

COLLECTORATE;

The 18 . *Collector.*

FORM No. 16.

(*Vide* CLAUSE 13, SECTION V.)

Register of Salt Prosecutions.

Serial number.	Number and date of case.	Section under which tried.	Date of Magistrate's order, and of final order if appealed.	Quantity of salt confiscated.	Amount of fine imposed.	Price realised by sale of salt.	Amount of fine realised.	Amount paid in rewards by the Magistrate's order.	Date of payment of reward in column 9.	Special or additional reward paid by Revenue Officers.	Date of payment of reward in column 11.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13

No. XXIV.

FORM No. 17.

(*Vide* CLAUSE 1, SECTION VII.)

Quarterly Statement of Salt sold for consumption in the district of during the quarter of 18 , *and in the corresponding quarter of the previous year.*

Name of district.	Area of district.	Population.	QUANTITY OF SALT SOLD.			Increase.	Decrease.	REMARKS.
			Period.	Past year.	Current year.			
				Mds. s. c.	Mds. s. c.	Mds. s. c.	Mds. s. c.	
			1st quarter					
			2nd ditto					
			3rd ditto					
			4th ditto					
			Total ...					

The COLLECTORATE; 18 . } *Collector.*

RETURN No. XXIV.

Quarterly statement of Salt sold for consumption in the district of during the quarter of 189 -9 .

NAME OF DISTRICT.	Area of district.	Population.	QUANTITY OF SALT SOLD.			Increase.	Decrease.	REMARKS.
			Period.	Past year.	Current year.			
				MDS. S. C.	MDS. S. C.	MDS. S. C.	MDS. S. C.	
			1st quarter					
			2nd ,,					
			3rd ,,					
			4th ,,					
			Total ...					

COLLECTORATE,

Collector.

The 189 .

Statement showing the quantity of salt sold for consumption in each Thana within the salt limits of the district of during the quarter ending 3 *of* 189

SUBDIVISION.	Name of thana.	Area of thana.	Population of thana.	Number of vendors.	Quantity invoiced during the quarter.	Quantity sold during the quarter.	Rate of consumption per head per annum based on the consumption of the quarter.	Quantity sold during the corresponding quarter of the previous year.	Rate of consumption per head per annum based on the consumption of that quarter.	DIFFERENCE OF CONSUMPTION.		Rate of increase or decrease.	REMARKS.
										Increase.	Decrease.		

Collector.

RETURN No. XXIV.

SALT.

Salt sold for consumption in the district of _____

For the _____ quarter of _____

One copy forwarded to the Commissioner on the _____
189 .

Forwarded to the Board of Revenue, L.P., on the _____
189

Received by the Board on the _____ 189 .

14-4-93.

E. D'S.—Reg. No. 672J—56—6-5-93.

No. XXV.

FORM No. 18.

(*Vide* CLAUSE 1, SECTION VII.)

Yearly Statement of Cases against the Salt Laws instituted in the district of *for the year* 18 .

DESCRIPTION OF CASES.	CASES.							PERSONS.							QUANTITY OF SALT SEIZED, RELEASED, AND CONFISCATED.								
	Number pending at close of previous year.	Number instituted during the year.	Total of columns 2 and 3.	Number in which convictions were obtained.	Number in which defendants were acquitted.	Total number disposed of during year.	Number pending at close of year.	Number pending trial at close of previous year.	Number apprehended during year.	Total of columns 9 and 10.	Number brought to trial.	Number convicted.	Number acquitted.	Number pending trial at close of year.	Quantity pending at close of previous year.	Quantity seized during year.	Total of columns 16 and 17.	Quantity released during year.	Quantity confiscated during year.	Quantity pending at close of year.	Amount of fines and forfeitures realized during year.	Amount disbursed to informers and apprehenders of offenders.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Illicit manufacture, Section V																							
Wilful neglect to report the same ... ... } Section VIII																							
Illicit possession or transport of salt ... ... } Sections XVI to XIX																							
Neglect to certify sale or loss of salt on Rowannah { Sections XX and XXI.																							
Neglect to give up Rowannah. { Sections XXII of Act and XXXIX of the Rules.																							
Vexatious seizure and arrest by Police ... ... } Section XXXIII ...																							
Breach of Rules 40 and 41																							
Breach of Rule 44																							
Breach of Rule 45																							
Total ...																							

COLLECTORATE ;

The 18 . *Collector.*

FORM No. 19.

(*Vide* CLAUSE 2, SECTION VII.)

Statement of Excise Salt manufactured, warehoused, and sold in the district of *for the month of* 18 .

Name of aurung manufacture of.	As ascertained at time of manufacture.			As ascertained at time of despatch.			As ascertained on arrival at golah.			As ascertained at time of sale.			Estimated stock in warehouse, being difference of columns 10 and 13.	Estimated quantity remaining at aurung at the end of the month, and in transit from aurung to golahs.	Total estimated stock, viz., column 14 plus column 15.
	Quantity manufactured up to date of last return.	Quantity since manufactured.	Total of columns 2 and 3.	Quantity despatched from aurung to golah up to date of last return.	Quantity despatched since.	Total of columns 5 and 6.	Quantity stored up to date of last return.	Quantity stored since.	Total of columns 8 and 9.	Quantity sold up to date of last return.	Quantity sold since.	Total of columns 11 and 12.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

The COLLECTORATE; 18 . } *Collector.*

No. A.

FORM No. 20.

(*Vide* CLAUSE 3, SECTION VII.)

Half-monthly Statement of Sea-imported Salt bonded, delivered, and in store in the *for the* *half-month ending*

Golah where situated.	Description of salt.	In store as per last report.			Received during the fortnight.			Total.			Delivered during the fortnight.			In store on the			REMARKS.
		Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.	

The COLLECTORATE; 18 . } *Collector.*

No. XXVI.

FORM No. 21.

(*Vide* CLAUSE 4, SECTION VII.)

Quarterly Statement of Receipts of Blank Wholesale and Exchange Rowannahs from the Board of Revenue, L.P., and of Atrafee Rowannahs and Charchittis from the Superintendent of Stationery, and their issue in the district of for the quarter

BLANK WHOLESALE ATRAFEE AND CHARCHITTI ROWANNAHS IN STORE.			Issue to merchants during the quarter.	Amount of fees credited to Government on account of wholesale and atrafee rowannahs.	Rowannahs remaining in store.
Balance in store at the close of last quarter.	Received in this quarter.	Total.			

SALT REGISTER.

FORM No. 22.

(*Vide* CLAUSES 7 AND 8, SECTION XII.)

Register of Salt purchased, expended, and in store, together with the quantity of soap, alkali or hydrochloric acid manufactured.

DATE.	Opening balance of salt.		Quantity of salt received into store.		Total quantity of salt in hand.		Quantity of salt issued and expended.		Closing balance of salt.		* Quantity of soap, alkali or hydrochloric acid produced.		Manager's signature.	REMARKS.
	Mds.	Srs.	Mds.	Srs.	Mds.	Srs.	Mds.	Srs.	Mds.	Srs.				

* *Soap* to be entered in maunds. *Hydrochloric acid* by weight, or volume, the specific gravity being recorded, *Alkali*, caustic or bi-carbonate—the amount, percentage of real alkali, and stat of hydration.

APPENDIX A.

No. 1892, dated Simla, the 27th June 1884.

NOTIFICATION—By the Government of India, Department of Finance and Commerce.

Separate Revenue, &c.

SALT.

THE following rules made by the Governor-General in Council in exercise of the powers conferred by the Indian Salt Act, 1882, are published under section 29 of the said Act, in supersession of those published with Notifications No. 156, dated 30th June 1876, No. 1897, dated 25th July 1879, No. 111, dated 17th April 1880, No. 3755, dated 20th November 1880, and No. 1245, dated 19th March 1881 :—

Preliminary.

1. These rules are applicable to the territories mentioned in the 3rd clause of section 1 of the Act, with the following exceptions :—

(*a*) Such portion of the said territories as lies on the right bank of the Indus with the exception of the Kalabagh mines and an area of 10 miles round them.

(*b*) The province of Sindh.

Manufacture of Salt under License.

2. No person, who is not duly licensed in the manner hereinafter provided, shall manufacture salt.

3. Any person wishing to manufacture salt shall apply for a license to the Salt Revenue Officer in charge of the division or circle in which it is desired to carry on the manufacture, who, subject to the general control of the Commissioner of Northern India Salt Revenue, shall grant or withhold it as he shall see fit.

4. Each such license shall contain the name of the person to whom it is given, and shall specify the limits within which such manufacture shall be carried on and the places where the salt so manufactured shall be stored, and shall be subject to the following conditions :—

1*st*—That the provisions of the Act, and of all rules and subsidiary rules duly made under it, shall be strictly observed by the licensee, his agents and servants.

2*nd*—That none but good salt capable in the judgment of the Salt Revenue Officer in charge of the division or circle of bearing the duty fixed from time to time by the Governor General in Council under section 7 of the Act shall be manufactured. All inferior salt shall be destroyed by being thrown back into the salt wells or pans in the presence of such officer.

3*rd*—That no alteration shall be made in the pans, wells, or other plant of the salt-work as existing at the date of granting the license without written sanction from the Salt Revenue Officer in charge of the division or circle.

And shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

5. The manufacture of salt, and the storage and sale of the salt manufactured, shall be carried on in conformity with the conditions of the license and of the subsidiary rules issued from time to time by the Commissioner and under the supervision of the officers of the Salt Revenue Department.

6 Licenses may be cancelled by the Salt Revenue Officer in charge of the division or circle giving one month's notice, or on the application of the licensee.

In the case of cancelment of license for infringement of its conditions no notice shall be necessary.

7. Salt in store at any salt-work, a license to manufacture salt at which has been cancelled or withholden, shall be removed within six months of the date of such cancelment or withholding. The Assistant Commissioner may cause any salt which may remain in store at such salt-work after the expiry of such period of six months to be put up to auction and sold if the price offered be equal to the excise duty leviable thereon. If the price bid be less than the excise duty leviable thereon, the Assistant Commissioner may cause the salt to be effectually destroyed.

8. Nothing in the foregoing rules shall apply to the manufacture of salt by or on behalf of Government.

Protected areas, and possession, storage, and sale of salt within them.

9. The area defined for the purposes of section 6, clause (*e*) of the Act, round each salt mine or salt-bed in the Punjab Mines Division shall extend to a distance of 10 miles from the boundary of each mine or bed on all sides, except that it shall not include any territory lying on the left bank of the river Jhelum.

The area defined for the purposes of section 6, clause (*e*), round any other salt-work shall extend to a distance of two miles from the boundary of the salt-work on all sides.

The areas above defined are termed "protected areas."

10. No person shall possess any salt within a protected area unless accompanied by a pass, rowannah or certificate covering the same as provided in the following rules. This rule does not apply to the possession on the right bank of the Indus, of gray salt, the produce of the Kohat and Bannu Districts.

11. No salt shall be removed from the place of manufacture, or after storage, from the place of storage to any place in the salt-works in which it has been manufactured, except under a written pass from the Salt Revenue Officer in charge of the works, and all salt removed under such pass shall be weighed or estimated by measurement previous to such removal by the Salt Revenue establishments.

12. No salt shall be removed from the salt-works unless covered by a rowannah certifying that duty at the rate fixed from time to time by the Governor-General in Council, under section 7 of the Act, has been paid on it or under the authority in writing of the Salt Revenue Officer in charge.

13. Except as in these rules otherwise provided, any person wishing to remove salt from the salt-works shall first pay the charges due thereon into such Government treasury or sub-treasury as may from time to time be appointed, and shall receive in return a receipt.

Fractions of quarter maunds shall be paid for as quarter maunds.

14. He shall present the receipt with a written requisition to the officer appointed by the Commissioner to receive it, and shall receive in lieu a rowannah for the salt signed by the said officer and sealed in his presence.

15. The rowannah shall be current and valid for such period as the Commissioner may from time to time prescribe.

The period of currency shall count from the day on which the rowannah is delivered to the applicant, that day being included and being noted on the face of the rowannah.

16. Provided that when a rowannah is presented, and the salt it covers is weighed and clearance given to the holder of the rowannah by the Inspector or Assistant Inspector more than seven days previous to the expiry of the period of the currency of the rowannah, such rowannah shall cease to be valid on the expiry of seven days from the date on which the salt has been weighed, unless the officer of the store, by an order endorsed on it, allows it to run for its full period or any portion thereof.

17. After the period of currency of a rowannah has elapsed, the rowannah shall cease to be valid, or of any effect whatever, unless the period be extended in the manner hereinafter provided.

18. The Commissioner may from time to time fix the minimum quantity of salt to be covered by a single rowannah.

19. The Commissioner may sanction an abatement for dryage of the salt not exceeding one per cent.

20. On a rowannah being presented and salt being issued thereunder, the Salt Revenue Officer concerned, before allowing such salt to leave his charge, shall ascertain that such rowannah is still in force and valid, and shall satisfy himself that the rowannah covers the amount of salt being issued, and shall then endorse the rowannah and return it to the trader or his agent or to the carrier of the salt. The salt shall then be allowed to proceed to its destination.

21. When salt has been weighed and delivered to the holder of a rowannah, he shall remove it within 24 hours to a distance of at least one mile from the store, unless the officer in charge of the store, by an order endorsed on the rowannah, permits him to keep it within a shorter distance.

22. If previous to utilization of a rowannah any minor particulars in it require rectification, such as the description of carriage, owner's name, &c., application must be made for such rectification to the officer in charge of the depôt or store before delivery of the salt is applied for.

23. If the despatch differs in minor particulars which have not been rectified in the manner prescribed in the preceding rule, the whole despatch shall be again liable to the payment of a fee not exceeding one-twentieth of the original duty, and shall on such payment be cleared, an entry being made on the rowannah that the payment has been levied as a penalty for infraction of rule, which infraction should be specified by the officer in his own handwriting.

24. If the officer suspect fraud, he may refuse to deliver the salt except under security equivalent to its full value together with the duty leviable thereon, and shall refer the case for the orders of his superior officer.

25. If the owner of a rowannah desires to divide a despatch of salt covered by the rowannah, he shall apply to the officer who issued the rowannah, and the officer shall issue as many partition rowannahs as may be required, and cancel and resume the original rowannah.

26. If anything occurs to prevent the owner of a rowannah clearing the salt before the expiry of the period of currency of the rowannah, the officer who granted the rowannah may, at his discretion, but subject to such restrictions as the Commissioner may from time to time impose, renew such rowannah at any time not more than six months from the date of original issue. If application for renewal is made later than a week before the expiry of the original rowannah, it shall be complied with only on the applicant's paying a fee of one-twentieth of the duty originally paid.

The currency of the fresh rowannah shall not exceed that of the original rowannah.

27. Applications for renewal, except as provided in the preceding rule, shall be forwarded for the orders of the Commissioner, who may authorise such further renewals as he may deem fit.

28. When a rowannah is lost or destroyed previous to utilisation, the person to whom it was granted may make application to the officer who issued it for a duplicate, and with the application shall deposit with the officer an amount equivalent to the duty paid for the original rowannah plus one-twentieth as a fee. The officer may thereupon grant a duplicate rowannah.

On the expiry of the currency of the original rowannah if it has not been utilised, the duty so deposited shall be refunded.

29. The Commissioner may, if he sees fit, authorise the refund of the whole or any portion of a fee paid under rules 23, 26 and 28.

30. The deposit of salt for retail sale to the people inhabiting a protected area may, subject to any conditions prescribed by the Commissioner, be permitted at any place within the limits of the area approved by the Assistant Commissioner. The rowannah designed to cover such deposit shall be endorsed by the Assistant Commissioner for that purpose, and shall remain in force for a period not exceeding four months.

31. Every person retailing such salt under such a rowannah shall keep a register of sales daily written up, and shall give to each purchaser a certificate stating the date of sale, the name of such purchaser, and the quantity of salt purchased.

32. A certificate given under the foregoing rule shall cover the salt sold under it while in the possession of the purchaser as if it were a rowannah.

33. When any salt is stopped for examination within a protected area by a Salt Revenue Officer, the rowannah covering the despatch shall be presented by the trader or his agent, or by the carrier of the salt, to such officer, who shall satisfy himself that it is a genuine document, and that its currency has not expired, and may, if necessary, proceed to weigh the despatch.

34. If on weighment of the salt it is found to exceed the quantity entered in the rowannah, the following practice shall be observed by the officer :—

(*a*) If the excess is not more than one per cent., he shall allow the salt to pass unquestioned.

(*b*) If the excess is more than one per cent., he shall detain the despatch and report the matter without delay for the orders of his superior officer for such action as is necessary under the Act.

Importation from Rajputana and Central India and places trans-Indus.

35. The transit of salt produced or manufactured in any Native State included in the Rajputana and Central India Agencies from any of the said States into any part of the British territory adjoining the same is prohibited, unless such salt is covered by a rowannah or pass granted by such officer as the Commissioner may appoint on this behalf, showing that it has paid duty to the British Government at the rate fixed from time to time by the Governor-General in Council under section 7 of the Act.

36. The transit of salt from the right to the left bank of the river Indus, except such salt as is the produce of the Kalabagh mines, is prohibited.

36*A*.—*The importation into any part of the territories to which these Rules apply of the salt known in Calcutta and other parts of the Lower Provinces of Bengal as "pakwa," being salt which has been obtained in the manufacture of saltpetre, and on which the duty for the time being imposed under section 7 of the Act has not been paid at the place where the salt was obtained as on salt manufactured in the part of British India where that place is situated, is prohibited absolutely.* (*Government of India Notification No* 2639, *dated* 21*st August* 1885.)

Manufacture and refinement of saltpetre, and the eduction of salt therefrom.

37. No substance included under the term "saltpetre" in section 3 of the Act shall be manufactured or refined, and no salt shall be educed therefrom except under and in accordance with the conditions of a license as hereinafter prescribed.

38. Applications for licenses shall be made to the Salt Revenue Officer in charge of the division or circle in which the works are situated, who may grant the application on receipt of the prescribed license fee.

39. No license shall be granted for the manufacture of crude saltpetre, or any of the other substances included under the term "saltpetre" in section 3 of the Act, unless the licensing officer is satisfied that the soil in the vicinity of the place of manufacture, and the soil from which the said crude saltpetre or other substance is to be produced do not contain such a percentage of chloride of sodium as to render the manufacture a source of danger to the salt revenue, and unless the works are so situated that they can, without difficulty, be supervised by the Salt Revenue Department.

40. As a general rule no refinery shall be licensed until the parties applying for a license have satisfied the licensing officer that they are prepared to produce within the period of the license not less than two hundred maunds of refined saltpetre.

41. No refinery shall be licensed until the parties applying for a license have satisfied the licensing officer that the refinery buildings and premises are so constructed and surrounded by a wall as to afford full security for the levy of the duty on salt educed therein.

42. The following fees shall be levied in prepayment for licenses for each description of work :—

For the manufacture and refining of saltpetre, including the eduction of salt therefrom, Rs. 50.

For the manufacture of saltpetre—

			Rs.	A.	P.
In Behar	...	...	0	4	0
Elsewhere	...	...	2	0	0

For the manufacture of sulphate of soda (khari by solar heat in evaporating pans—

			Rs.	A.	P.
In Behar	...	...	0	4	0
Elsewhere	...	...	10	0	0

For the manufacture of sulphate of soda (khari) by artificial heat—

			Rs.	A.	P.
In Behar	...	...	0	4	0
Elsewhere	...	...	2	0	0

For the manufacture of any other substance included under the term "saltpetre" in section 3 of the Act—

			Rs.	A.	P.
In Behar	...	...	0	4	0
Elsewhere	...	...	2	0	0

43. The license for the manufacture of crude saltpetre or other substance included under the term "saltpetre" in section 3 of the Act, to be granted to persons not licensed to refine the "saltpetre" or educe salt therefrom, shall contain the name of the person to whom it is given, and shall specify the place where such manufacture may be carried on, and the approximate quantity of saltpetre which should be manufactured, and shall contain the following conditions :—

1st—That the provisions of the Act, and of all rules and subsidiary rules duly made under it, shall be strictly observed by the licensee, his agents and servants ;

2nd—That no process for refining the crude saltpetre shall be resorted to ;

3rd—That the plant specified in the license shall not be altered, or the locality of the works changed, without written sanction from the Salt Revenue Officer in charge of the Circle ;

and shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

44. The license for the manufacture and refinement of saltpetre and for the eduction of salt therefrom shall contain the name of the person to whom it is given, and shall specify the place where such refinement of saltpetre and eduction of salt may be carried on, and the approximate quantity of saltpetre to be refined, and shall also contain the following conditions :—

1st—That the provisions of the Act, and of all rules and subsidiary rules duly passed under it, shall be strictly observed by the licensee and his agents and servants ;

2nd—That the refinery buildings and surrounding walls shall be kept in good repair to the satisfaction of the Salt Revenue Officer in charge of the circle, and so as to afford full security for the Government revenue ;

3rd—That the number of pans and boilers specified in the license shall not be altered without the written sanction of the Salt Revenue Officer in charge of the circle ;

4th—That the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed from such saltpetre and of the quantities of any of these substances which may be sold and removed from the refinery ;

5th—That no saline substance shall be removed from the refinery except refined saltpetre, or salt educed therefrom except under the written sanction of the Salt Revenue Officer of the circle, and on payment of Rs. 2 per maund of such substance ;

and shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

45. All licenses granted under this chapter shall be for a period ending on or before the 31st July following the date of their issue, and shall on expiry be returned to the Salt Revenue Officer.

46. Duplicates of licenses lost or destroyed during the period of their currency may be obtained on payment of one-quarter of the original license fee.

47. Every licensee shall produce his license for inspection when called upon to do so by any officer of the Salt Revenue Department not below the rank of Sub-Inspector or by any subordinate deputed by him for the purpose.

48. All licensed works and all premises connected therewith shall be open at all times by day or night to the inspection of any such officer or subordinate deputed by him for the purpose.

49. All diaries, registers, books of account and the like, connected with the business of licensed works shall at all times be open to the inspection of any such officer or of any subordinate deputed by him for the purpose.

50. All salt shall be daily weighed and placed in a bonded store-house under lock and key, which key shall remain in possession of the Salt Revenue Officer attached to the refinery.

Subject to such directions as the Commissioner may give from time to time, it shall be at the discretion of the Inspector or Sub-Inspector from time to time to cause such salt to be weighed in his presence and removed from the bonded store-house. The licensee shall within 24 hours subsequent to such weighment and before the removal of the salt pay the duty leviable thereon.

51. When salt has thus been weighed and the duty paid, it shall with all possible despatch be removed to a distance of more than one hundred yards from any part of the refinery premises under a pass signed by the said Inspector or Sub-Inspector.

The pass shall be current for such period, not exceeding twenty-four hours, as may be deemed necessary for the removal of the salt. A pass shall not be granted for a less quantity than twenty maunds, except for the purpose of emptying the store-house.

52. Except as hereinbefore provided, or with the permission of the Assistant Commissioner of Salt Revenue, no person shall possess any salt at any place within the limits of, or within one hundred yards from the nearest point of, any saltpetre manufactory or refinery and its appurtenances.

53. If any licensee under the foregoing rules fails during the period of the license to carry on effective working at the place at which he is licensed to carry on the same, the licensing officer may suspend the license until the licensee is prepared to resume effective working there.

Seizure, disposal, or destruction of things liable to be seized or destroyed under the Act.

54. In all cases in which illicitly manufactured salt or saltpetre is seized by any Salt Revenue Officer below the grade of Inspector, such officer shall at once proceed with the salt or saltpetre so seized, and any person concerned in the manufacture that he may have been able to arrest, and any independent witnesses to the seizure whose attendance he may be able to secure, to the nearest police post. The senior officer present at such police post shall receive from the seizing officer the salt or saltpetre so seized, and in the presence of witnesses and accused shall, after weighing and recording the weight of each, take from each distinct kind or quality of salt or saltpetre seized (if there be more than one such kind or quality) two samples of not less than one tola each, which he shall seal with the official seal of the police-station, and after numbering them deliver them to the officer who made the seizure, recording at the same time a note on the printed form of seizure which will be presented to him, specifying the total weight of each kind seized, according to the weighments made before him, and the corresponding numbers of the samples. The remainder of the salt or saltpetre shall be sealed up with the seal of the officer who made the seizure and of the police-station, and shall remain in the malkhana or other secure place in such station till such time as a written order shall be sent by the Inspector of the circle either for the destruction of the articles seized, which shall be carried

into effect by the officer presenting such request in the presence of some officer of the police-station, and the same certified on the reverse of the order, or for the delivery of the same, or part thereof, as the case may be, to the bearer of the order for production in court.

55. When a seizure is made by an Inspector in person, he may either follow the foregoing procedure, deputing one of his subordinates present at the seizure to take the salt or saltpetre to the station and receive the samples, or he may himself on the spot take out and seal up the samples and the rest of the seized salt or saltpetre with his own official seal. He may then either take the salt or saltpetre seized with him to deposit where he considers it will be safest, or send it for deposit to the nearest or most accessible police-station to be kept as in the previous case till further orders. If, however, the Inspector himself seals the salt or saltpetre, he must, in the event of the identity of the salt or saltpetre produced in court being denied by the accused, be prepared to attend and prove the same in person.

56. When anything is seized and detained under the Act or the rules made under the Act, it shall not be released until all duty, penalties, and charges due on account thereof have been paid by the owner to the Salt Revenue Officer who is in possession of such thing.

If the thing is reported for confiscation, it shall not be released unless orders for the release are received from competent authority.

57. If an animal is so seized and detained, the owner shall provide for its due care and keep, in default of which the animal may be sold to defray charges.

58. If orders are received from competent authority for the release of anything seized and detained, and no duty or penalty is payable in respect of such thing, it shall at once be given up to the owner or his agent on his paying all charges incurred.

59. Should no one be present to receive the thing released, the officer of Salt Revenue in charge shall do his best to give notice to the owner of the order of release, and shall cause a similar notice to be affixed on the office premises and at the Assistant Commissioner's office.

If, within two calendar months from the date of the notice, no person entitled to receive the thing claim it and pay all charges incurred, it shall be sold and the proceeds placed in deposit.

After a further period of three calendar months, the money shall be forfeited to Her Majesty.

60. If any duty is leviable or penalty is imposed by competent authority in respect of the thing seized, unless such duty or penalty, together with all charges incurred, be paid within three days of the receipt of the orders of competent authority for release subject to such payment, the thing shall be sold, and from the proceeds the duty, penalty and charges shall be deducted, and the balance made over to the owner or his agent.

Should no one be present to receive the money, notice, as under rule 59, shall be given, the money being kept in deposit for three calendar months.

If not claimed within the period, it shall be forfeited to Her Majesty.

61. When orders are received from competent authority for the confiscation of anything seized and detained, it shall, with all convenient despatch, be sold or destroyed, as the Assistant Commissioner of Salt Revenue may direct.

62. When a Magistrate orders the confiscation of works, materials or implements under section 9 of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Assistant Commissioner of Salt Revenue.

Appeals.

63. Any person who may be dissatisfied with an order passed by the Inspector of a circle may appeal to the Assistant Commissioner of the Division, and any person dissatisfied with an order passed by an Asistant Commissioner may appeal to the Commissioner, whose decision shall be final.

SUBSIDIARY RULES AND FORMS.

64. The Commissioner of Salt Revenue may make subsidiary rules and prescribe all forms necessary for the administration of the Act and these rules. (*India Gazette* of 28th June 1884, Part I, page 246).

Substitute the following for Appendix B, page 95 :—

APPENDIX B.

No. 1542S.R., dated Calcutta, the 18th March 1903.

NOTIFICATION—By the Government of India, Department of Finance and Commerce.

In exercise of the powers conferred by section 7 of the Indian Salt Act, 1882 (Act XII of 1882), and in supersession of the Notifications by the Government of India in the Finance and Commerce Department, No. 343, dated the 19th January 1888, No. 474, dated the 27th January 1888, No. 2985, dated the 14th June 1889, No. 823, dated the 25th February 1891, and No. 2547, dated the 12th June 1896, the Governor-General in Council is pleased to direct that on and after the 18th March 1903, the duty to be paid on salt manufactured in, or imported by land into, British India shall be as follows:—

(*a*) in the case of salt manufactured in, or imported by land into, Burma (except the Shan States), one rupee for each maund of 82⅔ pounds, avoirdupois;

No. 2639, dated 21st August 1885.

NOTIFICATION—By the Government of India, Department of Finance and Commerce.

THE Governor-General in Council is pleased to make the following Rule under section 27 of the Indian Salt Act, 1882, and to direct that it be inserted after Rule 36 of the Rules published under section 29 of that Act in the Notification of the Government of India, Department of Finance and Commerce, No. 1892, dated the 27th June 1884, and be read with and taken as part of those Rules :—

Rule.

"36*A*. The importation into any part of the territories to which these Rules apply of the salt known in Calcutta and other parts of the Lower Provinces of Bengal as "pakwa," being salt which has been obtained in the manufacture of saltpetre, and on which the duty for the time being imposed under section 7 of the Act has not been paid at the place where the salt was obtained as on salt manufactured in the part of British India where that place is situated, is prohibited absolutely." (Published in the *Gazette of India* of the 22nd August 1885, Part 1, page 501.)

No. 1214, dated 13th March 1890.

NOTIFICATION—By the Government of India, Department of Finance and Commerce.

THE following Rule made by the Governor-General in Council in exercise of the powers conferred by the Indian Salt Act, 1882, is published under section 29 of the said Act in modification of so much of Rule 1 of the Rules published under Notification No. 1892, dated the 27th June 1884, as relates to the territories for the time being administered by the Lieutenant-Governor of the Punjab lying on the right bank of the Indus, with the exception of the Kalabagh mines and an area of ten miles round them :—

Rules 37-64 of the Rules published under Notification No. 1892, of 27th June 1884, are also applicable to all the territories for the time being administered by the Lieutenant-Governor of the Punjab lying on the right bank of the Indus. (Published in the *Gazette of India* of the 15th March 1890, Part 1, page 200.)

APPENDIX B.

No. 343, dated Calcutta, the 19th January 1888.

NOTIFICATION—By the Government of India, Department of Finance and Commerce.

IN exercise of the powers conferred by section 7 of the Indian Salt Act, 1882, and in supersession of Notifications by the Government of India in the Department of Finance and Commerce, Nos. 1449, dated 10th March 1882, and 751, dated 28th April 1882, the Governor-General in Council directs that on and after the date of this notification, the duty to be paid on salt manufactured in, or imported by land into, British India shall be as follows:—

(*a*) In the case of salt manufactured in, or imported by land into, Lower Burma, one rupee for each maund of 82$\frac{2}{7}$ pounds avoirdupois weight, and

(*b*) In the case of salt manufactured in, or imported by land into any other part in, British India, except that portion of the territories administered by the Lieutenant-Governor of the Punjab which lies west of the river Indus, two rupees eight annas for each maund of 82$\frac{2}{7}$ pounds avoirdupois weight. (*India Gazette* of 21st January 1888, Part I, page 31.)

APPENDIX C.

Rules relating to the Administration of the Salt Department in Orissa.

No. 769, dated the 11th February 1888.

NOTIFICATION—By the Government of India, Department of Finance and Commerce.

IN exercise of the power conferred by the last paragraph of section 1 of the Indian Salt Act, 1882, the Governor-General in Council is pleased to extend to the districts of the Orissa Division, on and from the 11th day of February 1888, the whole of the said Act, with the exception of the following portions, namely:—

(1) The portions thereof specified in the second paragraph of section 1;
(2) The words "an Assistant Commissioner of Northern India Salt Revenue, and also includes" in the second clause of section 3;
(3) The words "any officer of the Northern India Salt Department, and also includes" in the third clause of section 3;
(4) Section 5; and
(5) Section 31;

2. Under the provisions of section 28 of the Act aforesaid, the Governor-General in Council is pleased to make a rule that anything to be done under that Act by the Commissioner of the Northern India Salt Revenue is to be done in the districts of the Orissa Division by the Commissioner of Salt and Abkari Revenue, Madras Presidency. (*Calcutta Gazette* of 22nd February 1888, Part I, page 149.)

No. 771, dated the 11th February 1888.

NOTIFICATION—By the Government of India, Department of Finance and Commerce.

The following rules made by the Governor-General in Council in exercise of the power conferred by the Indian Salt Act, 1882, are published under section 29 of the said Act:—

Preliminary.

1. These rules are applicable to the districts of the Orissa Division only.

Manufacture, Storage, and Sale of Salt under License.

2. No person who is not duly licensed in the manner hereinafter provided shall manufacture salt.

3. Any person wishing to manufacture salt shall apply for a license to the Assistant Commissioner of Salt Revenue in charge of the Division in which it is desired to carry on the manufacture, who may grant or withhold it as he shall see fit.

4. Each such license shall contain the name of the person to whom it is given; shall specify the limits within which such manufacture shall be carried on, and the places where the salt so manufactured shall be stored; shall expire on such date as may be stated therein; and shall be subject to the following conditions:—

i.—The provisions of the Act and of all rules duly made under it shall be strictly observed by the licensee, his agents, and servants.

ii.—None but good salt, capable in the judgment of the Assistant Commissioner of bearing the duty fixed from time to time by the Governor-General in Council under section 7 of the Act, shall be manufactured. The Salt Revenue Officer in charge of any Salt Store may refuse to permit the removal of any salt stored therein which he may consider not to be so capable, pending the decision of the Assistant Commissioner. All salt adjudged by the Assistant Commissioner to be inferior shall be destroyed in his presence, or in the presence of such officer as he may depute for the purpose in such manner as he may direct.

PARAGRAPH 2 of Notification No. 769 of 11th February 1888, published in Appendix C, page 96 of the Salt Manual, 1891, is cancelled.

2. *Insert* the following in Appendix C, page 96 of the Salt Manual, 1891 :—

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE—SALT.

Dated Simla, the 27th September 1897.

No. 4327 S.R.—In exercise of the power conferred by section 28, clause (*a*) of the Indian Salt Act, 1882 (XII of 1882), and in supersession of paragraph 2 of the Notification of the Government of India in the Department of Finance and Commerce, No. 769, dated the 11th February 1888, the Governor-General in Council is pleased to make a rule that in respect of the districts of the Orissa Division in the territories administered by the Lieutenant-Governor of Bengal, anything to be done under the said Act by the Commissioner of the Northern India Salt Revenue shall, on and with effect from the 1st day of October 1897, be done by the Commissioner of Excise, Bengal.

(Published in Part IA, page 110 of the *Calcutta Gazette* of the 6th October 1897.) 6-11-1901.

iii.—On or before the first day of each month during which or any part of which—

(*a*) the manufacture of salt is in progress, or any salt remains unstored, in the licensee's Salt Works; or

(*b*) any salt manufactured by the licensee remains in store in any Salt Store, the licensee shall, if required, pay into such Government treasury or sub-treasury as the Assistant Commissioner shall appoint, such sum as the Assistant Commissioner shall prescribe on account of the cost of the guarding establishments maintained by Government at such Salt Works or Salt Store; provided that when the Salt Works of two or more licensees are so situated that they can be effectively supervised by a single establishment, or that when two or more licensees store their salt in a single Salt Store, one establishment only may be employed for the guarding of such Salt Works or Salt Store, as the case may be, and that the cost of it shall be recovered from the several licensees in such proportions as the Assistant Commissioner may direct.

Provided also that if, after the expiry of the license, it shall be found that the cost (the prescribed pensionary and leave allowance contributions included) of the Government guarding establishments actually employed at the Salt Works and Salt Store during the period of the currency of the license, or the licensee's proportion of such cost, as the case may be, has not exceeded five per centum of the revenue derived by Government during such period from the levy of duty on salt manufactured in the licensee's Salt Works and issued from the Salt Store for consumption on payment of duty, the whole amount of the monthly sums paid as aforesaid shall be refunded to the licensee; and that if such cost or proportion thereof has exceeded five per centum of such revenue, in that case five per centum of such revenue shall be returned.

iv.—No alteration shall be made in the pans, wells, or other plant of the Salt Works as existing at the date of the license without written sanction from the Salt Revenue Officer in charge of the circle.

v.—Any wilful breach of the conditions of his license by the licensee or by his servants with his connivance and privity, or by his heirs, administrators or assigns, shall entail forfeiture or suspension of the license at the discretion of the Assistant Commissioner in addition to any penalty which may by law be imposed for such breach.

vi.—All salt remaining in any Salt Work, the license to manufacture salt at which has been cancelled or suspended, shall be stored in the appointed place within fifteen days of the date of such cancelment or suspension; and all salt manufactured in any such Salt Work, which shall be in store at such date or shall subsequently be brought into store as hereinbefore provided, shall be removed on payment of duty within six months of such date. The Assistant Commissioner may cause any salt which may not be so stored after such period of fifteen days, or which may remain in store after the expiry of such period of six months, to be stored, or to be put up to auction, and sold if the price offered be equal to the excise duty leviable thereon, as the case may be. If the Assistant Commissioner shall cause such salt to be stored, the cost of such storage, including the expenses of transport, if any, shall be recovered from the licensee. If such salt be so sold, and if the price bid be less than the excise duty leviable thereon, the Assistant Commissioner may cause the salt to be destroyed in such manner as he shall think fit.

Such licenses shall also be subject to such further conditions as the Assistant Commissioner may from time to time prescribe for the protection of the Government revenue.

5. The licensee shall commence and close manufacture within such dates as may be prescribed by the Assistant Commissioner, and shall at the commencement

of each manufacturing season, intimate in writing to the officer in charge of the circle the number and extent of the pans which he intends to work in that season.

6. The licensee shall fence in the place of manufacture and the drying-grounds, and shall keep the fences in a proper state of repair to the satisfaction of the Assistant Commissioner, and shall refrain from injuring the same by entering or leaving the works by other than the authorized pathways. Permission will not be granted to commence manufacture in any year unless and until this condition is complied with.

7. All salt scraped shall be removed to the drying-ground before sunset of the same day. The officer in charge of the Works may order all salt not so removed to be destroyed in such manner as he shall deem fit.

8. Salt removed to the drying-ground shall be kept there only in such places as may be directed by the officer in charge of the Works.

9. Unless in the case of floods, or from other unavoidable necessity, salt shall be moved from the drying-grounds only to the Salt Store, and to the Salt Store only for the purpose of storage after permission to store has been obtained, at such times and in such quantities as may be ordered by the officer in charge of the Works.

10. In all cases in which he may consider it necessary for the protection of the revenue, the Assistant Commissioner may direct that no salt shall be moved from the drying-grounds to the Salt Store except in sealed bags, into each of which an equal weight or quantity of salt shall be placed, and under a written pass from the Salt Revenue Officer in charge of the Works. Such pass shall specify the name of the manufacturer, the number of his license, the route by which the salt is to be transported, the number of bags, and the date on which the pass is granted. A copy of every such pass shall be forwarded by the officer granting it to the Assistant Commissioner. All salt removed under such pass shall be weighed or estimated by measurement previous to such removal by the Salt Revenue establishments. The bags shall be sewn on the inside and sealed in such manner as the Assistant Commissioner may from time to time prescribe, and shall be conveyed direct and without unnecessary delay from the Works to the Salt Store by the route prescribed in the pass, which shall be delivered for record to the officer in charge of the Salt Store, without removal of the seals or undoing the fastenings or otherwise tampering with the bags or the abstraction of their contents. All expenses connected with the weighment and bagging of the salt and with the sealing of the bags shall be paid by the licensee.

11. If the whole or any portion of a consignment of salt despatched from the Works to the Salt Store be not delivered at the Salt Store within the time mentioned in the pass, or if any bag or bags comprised in any such consignment be found, on arrival at the Salt Store and on inspection by the officer in charge thereof, to have been tampered with by removal of the seal or seals, or in any other manner, the licensee shall, on demand in writing, pay to the Assistant Commissioner enhanced duty on the said consignment, or on the portion thereof which has not been so delivered, or on the salt contained, at the time of their despatch from the Works in the bag or bags so tampered with, as the case may be, at such rate as the Assistant Commissioner shall direct, not being more than double the rate for the time being imposed by rule under section 7 *(a)* of the Act on salt manufactured in the Orissa Division; and shall also, if so required, forthwith remove from the Salt Store the said consignment or portion thereof, if subsequently received at the Salt Store, or the bag or bags so tampered with, as the case may be. Any such consignment or portion thereof, if subsequently received at the Salt Store, or bag or bags appearing to have been tampered with, may be detained by the officer in charge of the Salt Store pending the orders of the Assistant Commissioner. If the owner of any such consignment, &c., as aforesaid shall refuse to pay enhanced duty as aforesaid, or if he shall fail or neglect so to pay within seven days after the receipt of demand, the Assistant Commissioner may sell the whole or any part of such consignment, if subsequently received at the Salt Store, in such manner and at such time and place as he may think fit, and may credit the proceeds to Government. Before a demand for enhanced duty is made on a licensee under this rule, the Assistant Commissioner must be satisfied that an offence under section 9 of the Act has been committed, and, where the salt exceeds five seers in weight, he must make the report required by section 13.

Provided always that no such demand for the payment of enhanced duty as aforesaid shall be made if the owner of any such consignment as aforesaid shall satisfy the Assistant Commissioner or his official superior that the failure to deliver the said consignment or any part thereof at the Salt Store within the time specified in the pass, or that the removal of the seal or seals from a bag or bags, or other appearance of tampering with a bag or bags, was due to stress of weather or to accidents occurring to the boats or vehicles used in the transport of such consignment, or to other unavoidable cause beyond his power of control.

12. If the officer in charge of the Salt Store be satisfied that salt delivered to him has been transported according to rule and to the conditions of the pass, if the salt has been removed from the Salt Works under pass, he shall permit the licensee to store the salt.

13. The salt shall be stored in such places and in such manner as the Assistant Commissioner may from time to time authorize and direct by the servants and at the expense of the licensee.

14. All salt shall be stored within forty-five days of the date on which it was made, and within thirty days of the date fixed for the closing of manufacture.

15. The Assistant Commissioner may extend the above periods of forty-five days and thirty days respectively in case storage should be unavoidably delayed by rain or by any other sufficient cause.

16. If a licensee shall fail to store his salt within the periods above prescribed, the officer in charge of the Circle shall take such steps as he may consider necessary for its storage; and the cost of such storage shall be recovered from the licensee.

17. No salt so stored shall be permitted to be removed from the Store on sale and payment of duty until the cost of such storage has been paid by, or has been recovered from, such licensee.

18. The officer in charge of the Circle may refuse to allow the storage of salt which he considers to be insufficiently dried for storage.

19. All salt shall be weighed into store under the supervision and directions of a Salt Revenue Officer of such rank as the Assistant Commissioner shall appoint. The buildings in which storage is made shall be previously approved by the Assistant Commissioner, and shall be divided into compartments in such manner as he shall direct. In each such compartment, so long as so much salt shall be available for storage, an equal weight of salt, not being less than five hundred maunds, shall be stored. No additional storage will be allowed in any compartment from the salt contained in which any removals may have been made, except after the reweighment of the remainder of the salt and before the resumption of removals from such remainder

20. The licensee shall keep in a proper state of repair, to the satisfaction of the Assistant Commissioner, all buildings used for the storage of his salt. If he shall fail to begin any repairs which the Assistant Commissioner may order him to make within ten days of the receipt of a written notice from the Assistant Commissioner directing him to make such repairs, or shall fail to complete any such repairs within the time specified in such notice, the Assistant Commissioner may proceed to have such repairs executed, and may recover the cost thereof from the licensee.

21. The licensee shall provide and maintain suitable and secure fastenings to the buildings in which the salt is stored, to the satisfaction of the Assistant Commissioner, for the attachment of locks to be provided by Government. The keys of all such locks will be retained by the officer in charge of the Salt Store, but the licensee will be at liberty to affix his own locks also, provided that he shall always, on the requisition of the Assistant Commissioner or of the officer in charge of the Circle or of the Salt Store, immediately remove his locks.

22. The Assistant Commissioner may, at his discretion, call on the licensee to store any sifted or refuse salt manufactured by him which may be lying unstored within the limits of the Salt Works, or, at the option of the licensee, to destroy the same. If the licensee shall fail either to store or to destroy such salt within ten days of the receipt of the order so to do, the Assistant Commissioner may cause such salt to be destroyed, and may recover the cost of such destruction from the licensee; and the Assistant Commissioner shall have authority to determine finally, and without appeal, whether any salt is sifted or refuse for the purposes of this rule.

23. Unless in the case of floods, or from other unavoidable necessity, no salt shall be removed from any Salt Store except for consumption on payment of duty under a permit.

24. Persons wishing to remove salt from a Salt Store for consumption on payment of duty, shall first pay the charges due thereon into such Government treasury or sub-treasury. as may from time to time be appointed, and shall receive in return a receipt.

Fractions of quarter maunds shall be paid for as quarter maunds.

25. The receipt shall be presented with a written requisition to the Salt Revenue Officer in charge of the Salt Store, who will grant in lieu a permit for the removal of the salt, and will depute a subordinate officer to supervise its weighment and issue to the holder of the permit. If, however, the officer in charge of the Salt Store suspect the genuineness of the receipt or other fraud, he may refuse to issue the permit except under security equivalent to the full value of the salt covered by such receipt, together with the duty leviable thereon, and shall refer the case for the orders of his superior.

26. No permit will be granted for the removal of less than two* maunds of salt at one time, except to complete the clearance of a compartment, or as a sample, for which latter purpose one maund of salt may be removed from each compartment on not more than three occasions.

27. Salt will only be issued on such days and at such times as the Assistant Commissioner may appoint for each Salt Store. All salt shall be removed on the day on which it is weighed out, and shall, for this purpose, be placed in bags, to be provided by the holder of the permit to the satisfaction of the officer in charge of the Salt Store, into each of which the same weight of salt shall be placed. When the weighment and bagging of the salt is completed, the bags will be retained until check-weighed by an Inspector or Assistant Inspector, who will countersign the permit, and allow the removal of the salt.

28. If on check-weighment of any consignment of salt by an Inspector or Assistant Inspector as aforesaid it is found to exceed the quantity entered in the permit, the following practice shall be observed by the Inspector or Assistant Inspector:—

(*a*) If the excess is not more that one per cent., he shall allow the consignment to pass unquestioned.

(*b*) If the excess exceeds one per cent., he shall—

(1) If the officer in charge of the Circle, and if satisfied on inquiry that an offence punishable under section 9 of the Act has been committed, either detain the whole consignment and make complaint to a Magistrate and institute proceedings with a view to the confiscation of such salt, or release the consignment on payment of such penalty under section 13 of the Act as he may think proper, provided that no salt shall be released on payment of a penalty if the excess shall exceed 3 per cent., except under the orders of the Assistant Commissioner; or

(2) If subordinate to the officer in charge of the Circle, detain the whole consignment and report the matter without delay for the orders of the officer in charge of the Circle, who shall dispose of it in the manner last hereinbefore provided.

29. All salt shall be weighed, both when stored and also when removed on payment of duty, with the scales provided by Government for the purpose, in such manner as the Assistant Commissioner may from time to time direct.

30. No storage or removals of salt will be allowed on Sundays or authorised holidays, or on days on which, in the opinion of the officer in charge of the Store, the state of the weather is such as to render storage or removals unadvisable.

31. Licensees shall furnish the labour for conveying the machines and weights to be used in the storage and removal of salt from the place where they may be to the place where they may be required to be used for storage and removals. The licensee for the storage or removal of whose salt any machines or weights are last used on any day shall supply the labour for replacing the same in the place where they are usually kept, and for cleaning the same to the satisfaction of the officer in charge.

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* *Vide* notification No. 3000, dated 16th July 1891.

32. Licensees shall be responsible for all damage, other than fair wear and tear, done to machines or weights in the storage or removal of their salt.

33. Nothing in these rules except* rules 2 and 3, clauses I, IV and V of rule 4, the last sentence of rule 4, and rules 7, 8 and 34 shall apply to the manufacture of salt by or on behalf of Government.

34. The Assistant Commissioner may prescribe all forms necessary for the administration of the Act.

35—48. [Omitted—*Vide* notification No. 3000, dated 16th July 1891.]

Disposal of Persons arrested.

49. Salt Revenue Officers who may make arrests shall, unless empowered under the ante-penultimate paragraph of section 20, at once send the persons arrested, with any independent witnesses whose attendance they may be able to secure, to the nearest police station, at the same time making a full report of the circumstances under which the arrest was made, through the Inspector of the Circle, to the Assistant Commissioner.

Seizure, disposal or destruction of things liable to be seized or destroyed under the Act.

50. All property seized by Salt Revenue Officers as liable to confiscation under the Act shall be sent for safe custody to the officer in charge of the Circle or to the nearest Salt Store or police station, as most convenient.

51. When property is sent to a police station, it shall be accompanied by a written request to receive and retain it.

52. When illicitly manufactured salt is thus handed over to the police, the senior police officer present at the station shall, in the presence of the witnesses to the seizure and of the accused person, if present, after weighing and recording the weight of each, take from each distinct kind or quality of salt seized (if there be more than one such kind or quality) three samples of not less than 5 tolahs each, which he shall seal with the official seal of the police station, and after numbering them, deliver two of them to the officer who made the seizure, recording at the same time, on the printed form of request to receive the property which will be presented to him, a note specifying the total weight of each kind seized, according to the weighments made before him, and the corresponding numbers of the samples. The remainder of the salt and the third sample shall be sealed up with the seals of the officer who made the seizure and of the police station, and shall remain in a secure place in such station till such time as a written order shall be sent by the officer in charge of the Circle either for the destruction of the articles seized, which shall be carried into effect by the officer presenting such request in the presence of some officer of the police station, and the same certified on the reverse of the order, or for the delivery of the same, or part thereof, as the case may be, to the bearer of the order for production in Court.

53. When salt is delivered at a Salt Store for safe custody, the officer in charge thereof shall adopt the same course with respect thereto as is in Rule 52 prescribed for adoption by the police.

54. When a seizure is made by an officer in charge of a Circle in person, or when salt is delivered to any such officer under Rule 50, he may either follow the foregoing procedure, deputing one of his subordinates present at the seizure to take the salt to the police station and receive the samples, or he may himself on the spot take out and seal up the samples and the rest of the seized salt with his own seal. He may then either take the salt seized with him to deposit where he considers it will be safest, or send it for deposit to the nearest or most accessible Salt Store or police station, to be kept, as in the previous case, till further orders. If, however, an officer, in charge of a Circle himself seals the salt, he must, in the event of the identity of the salt produced in Court being denied by the accused, be prepared to attend and prove the same in person.

55. When any property other than illicitly manufactured salt is sent for safe custody to an officer in charge of a Circle, or to a Salt Store, or to a police station, such officer, or the officer in charge of the Salt Store or police station, as the case may be, shall make such arrangements as he shall think fit, and as shall be suitable, according to the nature of the case, for the safe custody of such

* *Vide* notification No. 3000, dated 16th July 1891.

property, pending the orders of a Magistrate, or of the officer in charge of the Circle, or of the Assistant Commissioner, or of the Commissioner of the Division, as the case may be.

56. When anything is seized and detained under the Act or the rules made under the Act, it shall not be released until all duty, penalties and charges due on account thereof have been paid by the owner to the officer who is in possession of such thing.

If the thing is reported for confiscation, it shall not be released unless orders for the release are received from competent authority.

57. If the property so seized and detained shall be an animal, the owner shall provide for its due care and keep, in default of which the animal may be sold to defray charges.

58. If orders are received from competent authority for the release of anything seized and detained, and no duty or penalty is payable in respect of such thing, it shall at once be given up to the owner or his agent on his paying all charges incurred.

59. Should no one be present to receive the thing released, the officer in charge thereof shall do his best to give notice to the owner of the order of the release, and shall cause a similar notice to be affixed on the office premises, at the Assistant Commissioner's office, and at the police station nearest to the owner's residence.

If within two calendar months from the date of the notice no person entitled to receive the thing claim it and pay all charges incurred, it shall be sold and the proceeds placed in deposit. After a further period of three calendar months, the money shall be credited to the Government.

60. If any duty is leviable or penalty is imposed by competent authority in respect of the thing seized, unless such duty or penalty, together with all charges incurred, be paid within seven days of the receipt of the orders of competent authority for release subject to such payment, the thing shall be sold, and from the proceeds the duty, penalty, and charges shall be deducted, and the balance made over to the owner or his agent.

Should no one be present to receive the money, notice, as under Rule 59, shall be given, the money being kept in deposit for three calendar months.

If not claimed within the period, it shall be credited to the Government.

61. When orders are received from competent authority for the confiscation of anything seized and detained, it shall, with all convenient despatch, be sold or destroyed as the Assistant Commissioner of Salt Revenue may direct.

62. When a Magistrate orders the confiscation of works, materials or implements under section 9 of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Assistant Commissioner of Salt Revenue.

General.

63. All Salt Revenue Officers and all gazetted officers of other departments shall at all times have free passage over all works for the manufacture of salt at which a license has been granted under these rules.

64. The Assistant Commissioner may establish such guard stations at and around Salt Works and Salt Stores as he shall think necessary for the safety of the revenue, and may require that all salt removed from Salt Works for transport to a Salt Store, or from a Salt Store for consumption on payment of duty, shall be taken direct to such guard station as he shall prescribe for examination and comparison with the quantity and other particulars entered in the pass or permit. The Salt Revenue Officer in charge of any such guard station may detain any such consignment of salt which he may find not to correspond with the entries in the pass or permit, pending the orders of the officer in charge of the Circle.

65. Under such general rules as the Assistant Commissioner shall prescribe, all Salt Revenue officers, not below the rank of Assistant Inspector, shall be at liberty to examine and weigh the salt in store in any Salt Store at any time.

66. The licensee and his servants shall have access to the places where salt is manufactured and stored only during such hours as the Assistant Commissioner may fix for the purpose.

Appeals.

67. Subject to the provisions of these Rules, any person dissatisfied with an order passed by a Salt Revenue Officer may appeal to the immediate superior of

Appendix C, page 102.—Substitute the following for rule 67 of the rules published therein :—

"67. Subject to the provisions of these rules, any person dissatisfied with an order passed by a Salt Revenue Officer may appeal to the immediate superior of such officer. All such appeals shall be accompanied by authenticated copies of the orders appealed against, and shall be forwarded through the officer whose orders are appealed against. For the purposes of this rule, the immediate superior of an Assistant Commissioner shall be the Commissioner of Excise, Bengal. An appeal against the order of the said Commissioner of Excise, Bengal, shall lie to the Board of Revenue, Lower Provinces, if presented within sixty days from the date of the order appealed against. An order passed on appeal by the said Board of Revenue, Lower Provinces, shall be final. 7-11-1901.

Appendix C, page 103.—Insert the following as rule 68 after rule 67 of the rules published therein :—

"68. Subject to the provisions of rule 67, the Commissioner of Excise and Salt shall be at the head of the administration of the Salt Revenue under the Indian Salt Act, 1882 (XII of 1882)." 7-11-1901.

such officer. All such appeals shall be accompanied by authenticated copies of the orders appealed against, and shall be forwarded through the officer whose orders are appealed against. For the purposes of this rule, the immediate superior of an Assistant Commissioner, who is an Assistant Commissioner of the Madras Salt Department, shall be the Deputy Commissioner of Salt and Abkari Revenue of the Northern Division, Madras Presidency, and the immediate superior of an Assistant Commissioner, who is a Deputy Commissioner of the Madras Salt Department, shall be the Commissioner of Salt and Abkari Revenue, Madras Presidency. An order passed on an appeal by the Commissioner of Salt and Abkari Revenue, Madras Presidency, shall be final. (*Calcutta Gazette* of 22nd February 1888, Part I, page 149).

APPENDIX D.

Rules for regulating the manufacture and refinement of saltpetre in the districts of the Bhagulpore Division.

NOTIFICATION.

No. 3209, *dated the* 29*th June* 1889.

In exercise of the power conferred by the last paragraph of section 1 of the Indian Salt Act, XII of 1882, the Governor-General in Council is pleased to extend to the districts of the Bhagulpore Division of the territories administered by the Lieutenant-Governor of Bengal, with effect from the 29th June 1889, the whole of the said Act, except the portions thereof specified in the second paragraph of section 1 which are already in force in the said districts, and section 31. (*Calcutta Gazette* of 3rd July 1889, Part IA, page 59).

NOTIFICATION.

No. 3207, *dated the* 29*th June* 1889.

The Governor-General in Council directs that the subjoined rules made by him in the exercise of the powers conferred by the Indian Salt Act, XII of 1882, shall be published in accordance with the terms of section 29 of the said Act :—

1. These rules shall apply to the districts of the Bhagulpore Division of the territories administered by the Lieutenant-Governor of Bengal, and shall have effect therein on and from the 29th June 1889.

2. The importation into any part of the territories to which these rules apply of the salt known in Calcutta and other parts of Bengal as "pakwa," being salt which has been obtained in the manufacture of saltpetre, and on which the duty for the time being imposed under section 7 of the Act has not been paid at the place where the salt was obtained as on salt manufactured in the part of British India where that place is situated, is prohibited absolutely.

3. No substance included under the term "saltpetre" in section 3 of the Act shall be manufactured or refined, and no salt shall be educed therefrom, except under and in accordance with the conditions of a license as hereinafter prescribed.

4. Applications for licenses shall be made to the salt revenue officer in charge of the division or circle in which the works are situated, who may grant the application on receipt of the prescribed license fee.

5. No license shall be granted for the manufacture of crude saltpetre, or any of the other substances included under the term "saltpetre" in section 3 of the Act, unless the licensing officer is satisfied that the soil in the vicinity of the place of manufacture, and the soil from which the said crude saltpetre or other substance is to be produced, do not contain such a percentage of chloride of sodium as to render the manufacture a source of danger to the salt revenue, and unless the works are so situated that they can without difficulty be supervised by the Salt Revenue Department.

6. As a general rule no refinery shall be licensed until the parties applying for a license have satisfied the licensing officer that they are prepared to produce

within the period of the license not less than two hundred maunds of refined saltpetre.

7. No refinery shall be licensed until the parties applying for a license have satisfied the licensing officer that the refinery buildings and premises are so constructed and surrounded by a wall as to afford full security for the levy of the duty on salt educed therein.

8. The following fees shall be levied in prepayment for licenses for each description of work :—

	Rs.	A.	P.
For the manufacture and refining of saltpetre, including the eduction of salt therefrom	50	0	
For the manufacture of saltpetre	0	4	
For the manufacture of sulphate of soda (khari) by solar heat in evaporating pans	0	4	0
For the manufacture of sulphate of soda (khari) by artificial heat	0	4	0
For the manufacture of any other substance included under the term "saltpetre" in section 3 of the Act	0	4	0

9. The license for the manufacture of crude saltpetre or other substance included under the term "saltpetre" in section 3 of the Act to be granted to persons not licensed to refine the "saltpetre" or educe salt therefrom shall contain the name of the person to whom it is given, and shall specify the place where such manufacture may be carried on and the approximate quantity of saltpetre which should be manufactured, and shall contain the following conditions :—

1st.—That the provisions of the Act and of all rules duly made under it shall be strictly observed by the licensee, his agents, and servants.

2nd.—That no process for refining the crude saltpetre shall be resorted to.

3rd.—That the plant specified in the license shall not be altered, or the locality of the works changed, without written sanction from the salt revenue officer in charge of the circle.

And shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

10. The license for the manufacture and refinement of saltpetre and for the eduction of salt therefrom shall contain the name of the person to whom it is given, and shall specify the place where such refinement of saltpetre and eduction of salt may be carried on and the approximate quantity of saltpetre to be refined, and shall also contain the following conditions :—

1st.—That the provisions of the Act and of all rules duly passed under it shall be strictly observed by the licensee and his agents and servants.

2nd.—That the refinery buildings and surrounding walls shall be kept in good repair to the satisfaction of the salt revenue officer in charge of the circle, and so as to afford full security for the Government revenue.

3rd.—That the number of pans and boilers specified in the license shall not be altered without the written sanction of the salt revenue officer in charge of the circle.

4th.—That the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed from such saltpetre, and of the quantities of any of these substances which may be sold and removed from the refinery.

5th.—That no saline substance other than refined saltpetre shall be removed from the refinery except with the written sanction of the salt revenue officer of the circle; and if the substance is by law subject to the payment of duty, on payment of two rupees and eight annas per maund of such substance, or of such other duty as may for the time being be imposed by the Governor-General in Council under section 7 of the Act : provided that, with the written sanction of the salt revenue officer of the circle, any saline

ERRATUM FOR OCTOBER 1923.

For page '120' shown against the entry "Form of Default Record" at page viii of the index to the Bengal Tauzi Manual, 1918, *read* page '118'.

substance subject to the payment of duty may without such payment be so removed for destruction at some convenient place outside the refinery under the supervision of the salt revenue officer of the circle, or other salt revenue officer named in the sanction.

And shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

11. All licenses granted under these rules shall be for a period ending on or before the 31st July following the date of their issue, and shall on expiry be returned to the salt revenue officer.

12. Duplicates of licenses lost or destroyed during the period of their currency may be obtained on payment of one quarter of the original license fee.

13. Every licensee shall produce his license for inspection when called upon to do so by any officer of the Salt Revenue Department not below the rank of Inspector or by any subordinate deputed by him for the purpose.

14. All licensed works and all premises connected therewith shall be open at all times by day or night to the inspection of any such officer or subordinate deputed by him for the purpose.

15. All diaries, registers, books of account, and the like connected with the business of licensed works shall at all times be open to the inspection of any such officer or of any subordinate deputed by him for the purpose.

16. All salt shall be daily weighed and placed in a bonded storehouse under lock and key, which key shall remain in possession of the salt revenue officer attached to the refinery.

Subject to such directions as the Commissioner may give from time to time, it shall be at the discretion of the Superintendent or Inspector from time to time to cause such salt to be weighed in his presence and removed from the bonded storehouse. The licensee shall within twenty-four hours subsequent to such weighment and before the removal of the salt pay the duty leviable thereon.

17. When salt has thus been weighed and the duty paid, it shall with all possible despatch be removed to a distance of more than one hundred yards from any part of the refinery premises under a pass signed by the said Superintendent or Instpector.

The pass shall be current for such period not exceeding twenty-four hours as may be deemed necessary for the removal of the salt.

A pass shall not be granted for a less quantity than twenty maunds, except for the purpose of emptying the storehouse.

18. Except as hereinbefore provided, or with the permission of the Assistant Commissioner of Salt Revenue, no person shall possess any salt at any place within the limits of, or within one hundred yards from the nearest point of, any saltpetre manufactory or refinery and its appurtenances.

19. If any licensee under the foregoing rules fails during the period of the license to carry on effective working at the place at which he is licensed to carry on the same, the licensing officer may suspend the license until the licensee is prepared to resume effective working there.

20. In all cases in which illicitly manufactured salt or saltpetre is seized by any salt revenue officer below the grade of Superintendent, such officer shall at once proceed with the salt or saltpetre so seized, and any person concerned in the manufacture that he may have been able to arrest, and any independent witnesses to the seizure whose attendance he may be able to secure, to the nearest police post. The senior officer present at such police post shall receive from the seizing officer the salt or saltpetre so seized, and in the presence of witnesses and accused shall, after weighing and recording the weight of each, take from each distinct kind or quality of salt or saltpetre seized (if there be more than one such kind or quality) two samples of not less than one tola each, which he shall seal with the official seal of the police station, and after numbering them deliver them to the officer who made the seizure, recording at the same time a note on the printed form of seizure which will be presented to him, specifying the total weight of each kind seized according to the weighments made before him, and the corresponding numbers of the samples. The remainder of the salt or saltpetre shall be sealed up with the seal of the officer who made the seizure and of the police station, and shall remain in the malkhana or other secure place in such station until such time as a written order shall be sent by the Superintendent of

the circle either for the destruction of the articles seized, which shall be carried into effect by the officer presenting such request in the presence of some officer of the police station, and the same certified on the reverse of the order, or for the delivery of the same, or part thereof as the case may be, to the bearer of the order for production in Court.

21. When a seizure is made by a Superintendent in person, he may either follow the foregoing procedure, deputing one of his subordinates present at the seizure to take the salt or saltpetre to the station and receive the samples, or he may himself on the spot take out and seal up the samples and the rest of the seized salt or saltpetre with his own official seal. He may then either take the salt or saltpetre seized with him to deposit where he considers it will be safest, or send it for deposit to the nearest or most accessible police station, to be kept, as in the previous case, until further orders. If, however, the Superintendent himself seals the salt or saltpetre, he must, in the event of the identity of the salt or saltpetre produced in Court being denied by the accused, be prepared to attend and prove the same in person.

22. When anything is seized and detained under the Act or the rules made under the Act, it shall not be released until all duty, penalties, and charges due on account thereof have been paid by the owner to the salt revenue officer who is in possession of such thing.

If the thing is reported for confiscation, it shall not be released unless orders for the release are received from competent authority.

23. If an animal is so seized and detained, the owner shall provide for its due care and keep, in default of which the animal may be sold to defray charges.

24. If orders are received from competent authority for the release of anything seized and detained, and no duty or penalty is payable in respect of such thing, it shall at once be given up to the owner or his agent on hispaying all charges incurred.

25. Should no one be present to receive the thing released, the officer of salt revenue in charge shall do his best to give notice to the owner of the order of release, and shall cause a similar notice to be affixed on the office premises and at the Assistant Commissioner's office.

If within two calendar months from the date of the notice no person entitled to receive the thing claim it and pay all charges incurred, it shall be sold, and the proceeds placed in deposit.

After a further period of three calendar months, the money shall be credited to the Government.

26. If any duty is leviable or penalty is imposed by competent authority in respect of the thing seized, unless such duty or penalty, together with all charges incurred, be paid within three days of the receipt of the orders of competent authority for release subject to such payment, the thing shall be sold, and from the proceeds the duty, penalty, and charges shall be deducted, and the balance made over to the owner or his agent. Should no one be present to receive the money, notice, as under Rule 25, shall be given, the money being kept in deposit for three calendar months. If not claimed within that period, it shall be credited to the Government.

27. When orders are received from competent authority for the confiscation of anything seized and detained, it shall, with all convenient despatch, be sold or destroyed as the Assistant Commissioner of Salt Revenue may direct.

28. When a Magistrate orders the confiscation of works, materials, or implements under section 9 of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Assistant Commissioner of Salt Revenue.

Appeals.

29. Any person who may be dissatisfied with an order passed by the Superintendent of a circle may appeal to the Assistant Commissioner of the division; and any person dissatisfied with an order passed by an Assistant Commissioner may appeal to the Commissioner, whose decision shall be final.

30. The Commissioner of Salt Revenue may prescribe all forms necessary for the administration of the Act and of these Rules. (*Calcutta Gazette* of 3rd July 1889, part IA, page 57).

(3) The words "any officer of the Northern India Salt Department, and also includes" in the third clause of section 3; and

(4) sections 5, 8A and 8B.

2. Under the provisions of section 28 of the Act aforesaid, the Governor-General in Council is pleased to make a rule that anything to be done under that Act by the Commissioner of the Northern India Salt Revenue is to be done in the districts of the 24-Parganas (except Calcutta), Midnapore, Khulna, Backergunge, and Chittagong by the Commissioner of Excise, Bengal.

No. 1595S.R., dated Simla, the 9th April 1898.

NOTIFICATION—By the Government of India, Finance and Commerce Department.

In exercise of the power conferred by section 28, clause (*b*) of the Indian Salt Act, 1882 (XII of 1882), the Governor-General in Council is pleased to direct that for rule 67 of the rules under the said Act published with the notification of the Government of India in the Department of Finance and Commerce, No. 771, dated the 11th February 1888, the following shall be substituted, namely:—

"67. Subject to the provisions of these rules, any person dissatisfied with an order passed by a Salt Revenue officer may appeal to the immediate superior of such officer. All such appeals shall be accompanied by authenticated copies of the orders appealed against, and shall be forwarded through the officer whose orders are appealed against. For the purposes of this rule, the immediate superior of an Assistant Commissioner shall be the Commissioner of Excise, Bengal. An appeal against the order of the said Commissioner of Excise, Bengal, shall lie to the Board of Revenue, L.P., if presented within sixty days from the date of the order appealed against. An order passed on appeal by the said Board of Revenue, L. P., shall be final.

No. 1596S.R., dated Simla, the 9th April 1898.

NOTIFICATION—By the Government of India, Finance and Commerce Department.

In exercise of the powers conferred by the Indian Salt Act, 1882 (XII of 1882), the Governor-General in Council is pleased to extend to the districts of the 24-Parganas (except Calcutta),

Midnapore, Khulna, Backergunge, and Chittagong rules 49 to 62 (both inclusive) and 67 of the rules which are applicable to the districts of the Orissa Division, and which were published with the notification of the Government of India in the Department of Finance and Commerce, No. 771, dated the 11th February 1888, and amended by the like Notification No. 1595S.R., dated the 9th April 1898.

(Published in Part IA, page 37 of the *Calcutta Gazette* of the 20th April 1898.)

No. 3896S.R., dated Simla, the 2nd September 1898.

NOTIFICATION—By the Government of India, Finance and Commerce Department.

In exercise of the powers conferred by section 6 of the Indian Salt Act, 1882 (XII of 1882), the Governor-General in Council is pleased to make the following rule, namely:—

"No person shall manufacture salt in the districts of the 24-Parganas (except Calcutta), Midnapore, Khulna, Backergunge and Chittagong, in the territories administered by the Lieutenant-Governor of Bengal."

(Published in Part IA page 104 of the *Calcutta Gazette* of the 7th September 1898.)

No. 1142S.R., dated Calcutta, the 2nd March 1901.

NOTIFICATION—By the Government of India, Finance and Commerce Department.

In exercise of the powers conferred by the last paragraph of section 1 of the Indian Salt Act, 1882 (XII of 1882), the Governor-General in Council is pleased to extend to the districts of Howrah and Noakhali, on and from the 2nd March 1901, the whole of the said Act, with the exception of the following

exercise
lt Act, 1882
pleased to mak thereof specified in the second paragraph of
"No person s
and Noakhali "an Assistant Commissioner of Northern
Governor of B alt Revenue, and also includes" in the second
f section 3;
(Published
2nd March 1 "any officer of the Northern India Salt
partment, and also includes" in the third clause of
ection 3;

Insert the following as Appendix *D1*, between pages 106 and 117 of the Salt Manual, 1891 :—

No. 1594S.R., dated Simla, the 9th April 1898.

NOTIFICATION—By the Government of India, Finance and Commerce Department.

In exercise of the powers conferred by the last paragraph of section 1, of the Indian Salt Act, 1882 (XII of 1882), the Governor-General in Council is pleased to extend to the districts of the 24-Parganas (except Calcutta), Midnapore, Khulna, Backergunge and Chittagong on and from the 9th day of April 1898, the whole of the said Act, with the exception of the following portions, namely :—

(1) The portions thereof specified in the second paragraph of section 1.

(2) The words "an Assistant Commissioner of Northern India Salt Revenue, and also includes" in the second clause of section 3.

For Appendix E, page 107, of the Salt Manual, 1891, *substitute* the following:—

NOTIFICATIONS—By the Government of India, Department of Finance and Commerce.

Dated Simla, the 10th April 1901.

No. 1907S.R.—In exercise of the power conferred by the last paragraph of section 1 of the Indian Salt Act, 1882 (XII of 1882), and in supersession of the notification in this Department, No. 1093, dated the 5th March 1890, and all previous notifications on the subject, the Governor-General in Council is pleased, with effect from the 15th April 1901, to extend to Calcutta as defined by or under the Calcutta Municipal Act, 1899 (Bengal Act III of 1899), and to the area included within a distance of 2 miles from the limits of Calcutta as so defined, the whole of the said Act, with the exception of the following portions, namely:—

(1) the portions thereof specified in the second paragraph of section 1

(2) the words "an Assistant Commissioner of Northern India Salt Revenue, and also includes" in the second clause of section 3;

(3) the words "any officer of the Northern India Salt Department, and also includes" in the third clause of section 3;

(4) sections 5, 8-A and 8-B;

(5) the words "unless the Commissioner of Northern India Salt Revenue otherwise directs" in section 22;

(6) the last sentence of section 27; and

(7) the words "or the Commissioner of Northern India Salt Revenue" in section 30.

No. 1908S.R.—In exercise of the powers conferred by sections 27, 28 and 29 of the Indian Salt Act, 1882 (XII of 1882), and in supersession of the notifications of the Government of India in the Department of Finance and Commerce, No. 6007, dated the 29th November 1889, and No. 1092, dated the 5th March 1890, the Governor-General in Council is pleased to make the following rules to carry out the provisions of the said Act, namely:—

1. These rules shall apply to Calcutta as defined by or under the Calcutta Municipal Act, 1899 (Bengal Act III of 1899), and to the area included within a distance of 2 miles from the limits of Calcutta as so defined and shall have effect therein on and from the 15th April 1901.

2. The importation into Calcutta or such area as aforesaid of the salt known in Calcutta and other parts of Bengal as *puckwa* being salt which has been obtained in the manufacture of saltpetre, and on which duty for the time being imposed under section 7 of the Indian Salt Act, 1882 (XII of 1882) (hereinafter referred to "as the said Act") has not been paid at the place where the salt

APPENDIX E.

NOTIFICATION.

No. 6005, dated the 29th November 1889.—In exercise of the power conferred by the last paragraph of section 1 of the Indian Salt Act, XII of 1882, the Governor-General in Council is pleased to extend, with effect from the 7th December 1889, the whole of the said Act, except the portions thereof specified in the second paragraph of section 1, which are already in force, and section 31, to Calcutta as for the time being defined by or under the Calcutta Municipal Consolidation Act, 1888, or any other law relating to the municipal affairs of the town and suburbs of Calcutta, for the time being in force.

No. 6007, dated the 29th November 1889.—The Governor-General in Council directs that the subjoined rules* made by him in the exercise of the powers conferred by the Indian Salt Act, XII of 1882, shall be published in accordance with the terms of section 29 of the said Act:—

1.* These rules shall apply to Calcutta as for the time being defined by or under the Calcutta Municipal Consolidation Act, 1888, or any other law relating to the municipal affairs of the town and suburbs of Calcutta for the time being in force and shall have effect therein on and from the 7th December 1889.

2.* The importation into Calcutta of the salt known in Calcutta and other parts of Bengal as *pakwa*, being salt which has been obtained in the manufacture of saltpetre, and on which the duty for the time being imposed under section 7 of the Act has not been paid at the place where the salt was obtained as on salt manufactured in the part of British India where that place is situated, is prohibited absolutely.

3. No saltpetre shall be manufactured or refined, and no salt shall be educed therefrom, except under and in accordance with the conditions of a license is hereinafter prescribed.

4. Applications for licenses shall be made to the salt revenue officer in charge of the division or circle in which the works are situated, who may grant the application on receipt of the prescribed license fee.

5. No license shall be granted for the manufacture of crude saltpetre, unless the licensing officer is satisfied that the soil in the vicinity of the place of manufacture and the soil from which the said crude saltpetre is to be produced do not contain such a percentage of chloride of sodium as to render the manufacture a source of danger to the salt revenue, and unless the works are so situated, that they can without difficulty be supervised by the Salt Revenue Department.

6. As a general rule no refinery shall be licensed until the parties applying for a license have satisfied the licensing officer that they are prepared to produce within the period of the license not less than two hundred maunds of refined saltpetre.

7. No refinery shall be licensed until the parties applying for a license have satisfied the licensing officer that the refinery buildings and premises are so constructed and surrounded by a wall as to afford full security for the levy of the duty on salt educed therein.

8. The following fees shall be levied in prepayment for licenses for each description of work:—

	Rs.	A.	P.
For the manufacture and refining of saltpetre, including the eduction of salt therefrom ...	50	0	0
For the manufacture of saltpetre	0	4	0

9. The license for the manufacture of crude saltpetre to be granted to persons not licensed to refine the "saltpetre" or educe salt therefrom shall contain the name of the person to whom it is given, and shall specify the place where such manufacture may be carried on and the approximate quantity of

* Rules 1 and 2 have been amended by the Notification of the Government of India, No. 1092, dated 5th March 1890.

saltpetre which should be manufactured, and shall contain the following conditions :—

1st.—That the provisions of the Act and of all rules duly made under it shall be strictly observed by the licensee, his agents, and servants.

2nd.—That no process for refining the crude saltpetre shall be resorted to.

3rd.—That the plant specified in the license shall not be altered, or the locality of the works changed without written sanction from the salt revenue officer in charge of the circle.

And shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

10. The license for the manufacture and refinement of saltpetre and for the eduction of salt therefrom shall contain the name of the person to whom it is given, and shall specify the place where such refinement of saltpetre and eduction of salt may be carried on, and the approximate quantity of saltpetre to be refined, and shall also contain the following conditions :—

1st—That the provisions of the Act and of all rules duly passed under it shall be strictly observed by the licensee and his agents and servants.

2nd—That the refinery buildings and surrounding walls shall be kept in good repair to the satisfaction of the salt revenue officer in charge of the circle, and so as to afford full security for the Government revenue.

3rd—That the number of pans and boilers specified in the license shall not be altered without the written sanction of the salt revenue officer in charge of the circle.

4th—That the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed from such saltpetre, and of the quantities of any of these substances which may be sold and removed from the refinery.

5th—That no saline substance other than refined saltpetre shall be removed from the refinery except with the written sanction of the salt revenue officer of the circle, and if the substance is by law subject to the payment of duty, on payment of two rupees and eight annas per maund of such substance, or of such other duty as may for the time being be imposed by the Governor-General in Council under section 7 of the Act, provided that, with the written sanction of the salt revenue officer of the circle, any saline substance subject to the payment of duty may without such payment be so removed for destruction at some convenient place outside the refinery under the supervision of the salt revenue officer of the circle, or other salt revenue officer named in the section.

And shall be subject to such further conditions as the Commissioner may from time to time prescribe for the protection of the Government revenue.

11. All licenses granted under these rules shall be for a period ending on or before the 31st July following the date of their issue, and shall on expiry be returned to the salt revenue officer.

12. Duplicates of licenses lost or destroyed during the period of their currency may be obtained on payment of one-quarter of the original license fee.

13. Every licensee shall produce his license for inspection when called upon to do so by any officer of the Salt Revenue Department not below the rank of Inspector, or by any subordinate deputed by him for the purpose.

14. All licensed works and all premises connected therewith shall be open at all times by day or night to the inspection of any such officer or subordinate deputed by him for the purpose.

15. All diaries, registers, books of account and the like connected with the business of licensed works shall at all times be open to the inspection of any such officer or of any subordinate deputed by him for the purpose.

16. All salt shall be daily weighed and placed in a bonded store house under lock and key, which key shall remain in the possession of the refiner or his authorised agent. Subject to such directions as the Commissioner may give from time to time, it shall be at the discretion of the Superintendent or Inspector from

was obtained as on salt manufactured in the part of British India where that place is situated, is prohibited absolutely.

3. No saltpetre shall be manufactured or refined, and no salt shall be educed therefrom, except under and in accordance with the conditions of a license as hereinafter prescribed.

4. Applications for licenses shall be made to the Salt Revenue officer in charge of the division or circle in which the works are situated, who may grant the application on receipt of the prescribed license-fee.

5. No license shall be granted for the manufacture of crude saltpetre, unless the licensing officer is satisfied that the soil in the vicinity of the place of manufacture and the soil from which the said crude saltpetre is to be produced do not contain such a percentage of chloride of sodium as to render the manufacture a source of danger to the salt revenue, and unless the works are so situated that they can, without difficulty, be supervised by the Salt Revenue Department.

6. Ordinarily no refinery shall be licensed until the person applying for a license has satisfied the licensing-officer that he is prepared to produce, within the period of the license, not less than two hundred maunds of refined saltpetre.

7. No refinery shall be licensed until the person applying for a license has satisfied the licensing-officer that the refinery-buildings and premises are so constructed and surrounded by a wall as to afford full security for the levy of the duty on all salt educed therein.

8. The following fees shall be levied in prepayment for licenses for each description of work:—

	Rs.	A.	P.
For the manufacture and refining of saltpetre, including the eduction of salt therefrom	50	0	0
For the manufacture of saltpetre . .	0	4	0

9. The license for the manufacture of crude saltpetre to be granted to persons not licensed to refine the saltpetre or educe salt therefrom shall contain the name of the person to whom it is given, and shall specify the place where such manufacture may be

carried on and the approximate quantity of saltpetre to be manufactured, and shall also contain the following conditions:—

1st.—That the provisions of the said Act and of these rules shall be strictly observed by the licensee, his agents and his servants.

2nd.—That no process for refining the crude saltpetre shall be resorted to.

3rd.—That the plant specified in the license shall not be altered, or the locality of the works changed, without the written sanction of the salt-revenue officer in charge of the circle.

The license shall be subject to such further conditions as the Commissioner of Excise and Salt may from time to time prescribe for the protection of the salt-revenue.

10. The license for the manufacture and refinement of saltpetre and for the eduction of salt therefrom shall contain the name of the person to whom it is given, and shall specify the place where such refinement of saltpetre and eduction of salt may be carried on and the approximate quantity of saltpetre to be refined, and shall also contain the following conditions:—

1st.—That the provisions of the said Act and of these rules shall be strictly observed by the licensee, his agents and his servants.

2nd.—That the refinery-buildings and surrounding walls shall be kept in good repair to the satisfaction of the salt-revenue officer in charge of the circle, and so as to afford full security for the salt-revenue.

3rd—That the number of pans and boilers specified in the license shall not be altered without the written sanction of the salt-revenue officer in charge of the circle.

4th.—That the licensee shall maintain a daily register showing the quantity of crude saltpetre purchased or manufactured, of the saltpetre refined therefrom, and of the salt educed from such saltpetre, and of the quantities of any of these substances which may be sold and removed from the refinery.

5th.—That no saline substance other than refined saltpetre shall be removed from the refinery, except with the written sanction of the salt-revenue officer of the circle, and, if the substance is by law subject to the

payment of duty, on payment of the duty of Rs. 2-8 per maund or of such other duty as may for the time being be imposed under section 7 of the said Act: provided that, with the written sanction of the salt-revenue officer of the circle, any saline substance subject to the payment of duty may, without such payment, be so removed for destruction at some convenient place outside the refinery under the supervision of the salt-revenue officer of the circle or of such other salt-revenue officer as may be specified in the written sanction.

The license shall be subject to such further conditions as the Commissioner of Excise and Salt may from time to time prescribe for the protection of the salt-revenue.

11. All licenses granted under these rules shall be for a period ending on or before the 31st July following the date of their issue, and shall on expiry be returned to the salt-revenue officer of the circle.

12. A duplicate of any license lost or destroyed during the period of its currency may be obtained on payment of one quarter of the original license-fee.

13. Every licensee shall produce his license for inspection when called upon to do so by any salt-revenue officer not below the rank of Inspector, or by any subordinate deputed by such officer for the purpose.

14. All licensed works and all premises connected therewith shall be open at all times, by day or night, to the inspection of any such officer or subordinate as is referred to in rule 13.

15. All diaries, registers, books of account, and the like connected with the business of licensed works shall at all times be open to the inspection of any such officer or subordinate as is referred to in rule 13.

16. All salt shall be daily weighed and placed in a bonded store-house under lock and key; the key shall remain in the possession of the refiner or his agent, subject to such directions as the Commissioner of Excise and Salt may give from time to time; and the Assistant Commissioner or Inspector from time to time may cause the salt to be weighed in his presence and removed from the bonded store-house. The licensee shall, within twenty-four hours subsequent to such weighment and before the removal of the salt, pay the duty leviable thereon.

17. When salt has thus been weighed and the duty paid, it shall, with all possible despatch, be removed to a distance of more than one hundred yards from any part of the refinery premises under a pass signed by the Assistant Commissioner or Inspector.

The pass shall be current for such period, not exceeding twenty-four hours, as the officer issuing it may deem necessary for the removal of the salt.

A pass shall not be granted for a less quantity than twenty maunds except for the purpose of emptying a bonded store-house.

18. Except as hereinbefore provided, or with the permission of the Assistant Commissioner, no person shall possess any salt at any place within the limits, or within one hundred yards from the nearest part, of any saltpetre manufactory or refinery and its appurtenances.

19. If any licensee under the foregoing rules fails, during the period of his license, to carry on effective working at the place at which he is licensed to carry on the same, the licensing-officer may suspend the license until the licensee is prepared to resume effective working there.

20. In all cases in which illicitly manufactured salt or saltpetre is seized by any salt-revenue officer below the grade of Assistant Commissioner, such officer shall at once proceed with the salt or saltpetre so seized, and any person concerned in the manufacture whom he may have been able to arrest, and any independent witnesses to the seizure whose attendance he may be able to secure, to the nearest police-station. The senior officer present at such police-station shall receive from the seizing officer the salt or saltpetre so seized and in the presence of the witnesses (if any) and the accused shall, after weighing and recording the weight of each kind or quality of salt or saltpetre seized (if there are more than one such kind or quality), take from each two samples of not less than one tolah each, and shall seal the same with the official seal of the police-station, and after numbering them deliver them to the officer who made the seizure, recording at the same time a note on the printed form of seizure, which shall be presented to him, specifying the total weight of each kind seized according to the weighments made before him and the corresponding numbers of the samples. The remainder of the salt or saltpetre shall be sealed up with the seals of the officer who

thing, it shall at once be given up to the owner or his agent on his paying all charges incurred.

25. Should no one be present to receive the thing released, the officer of salt revenue in charge shall do his best to give notice to the owner of the order of release, and shall cause a similar notice to be affixed in the office premises and at the Assistant Commissioner's office.

If within two calendar months from the date of the notice no person entitled to receive the thing claim it and pay all charges incurred, it shall be sold and the proceeds placed in deposit.

After a further period of three calendar months, the money shall be credited to the Government.

26. If any duty is leviable or penalty is imposed by competent authority in respect of the thing seized, unless such duty or penalty, together with all charges incurred, be paid within three days of the receipt of the orders of competent authority for release subject to such payment, the thing shall be sold, and from the proceeds the duty, penalty and charges shall be deducted, and the balance made over to the owner or his agent. Should no one be present to receive the money, notice, as under Rule 25, shall be given, the money being kept in deposit for three calendar months. If not claimed within that period, it shall be credited to the Government.

27. When orders are received from competent authority for the confiscation of anything seized and detained, it shall with all convenient despatch be sold or destroyed as the Assistant Commissioner of Salt Revenue may direct.

28. When a Magistrate orders the confiscation of works, materials or implements under section 9 of the Act, they shall be sold or destroyed by dismantling or otherwise under the orders of the Assistant Commissioner of Salt Revenue.

Appeals.

29. Any person who may be dissatisfied with an order passed by the Superintendent of a Circle may appeal to the Assistant Commissioner of the Division; and any person dissatisfied with an order passed by an Assistant Commissioner may appeal to the Commissioner, whose decision shall be final.

30. The Commissioner of Salt Revenue may prescribe all forms necessary for the administration of the Act and of these rules. (*Calcutta Gazette* of 4th December 1889, part IA, pages 120-22.)

No. 1092, dated 5th March 1890.

NOTIFICATION—By the Government of India, Department of Finance and Commerce.

IN exercise of the powers conferred by the Indian Salt Act, XII of 1882, the Governor-General in Council directs that the following rules shall be substituted for rules 1 and 2 of the rules published in the notification of this Department, No. 6007, dated the 29th November 1889:—

"1. These rules shall apply to Calcutta as for the time being defined by or under the Calcutta Municipal Consolidation Act, 1888, and to the area included in a radius of two miles from the limits of Calcutta as so defined, and shall have effect therein on and from the 8th March 1890.

"2. The importation into Calcutta or such area as aforesaid of the salt known in Calcutta and other parts of Bengal as puckwa, being salt which has been obtained in the manufacture of saltpetre, and on which the duty for the time being imposed under section 7 of the Act has not been paid at the place where the salt was obtained as on salt manufactured in the part of British India where that place is situated, is prohibited absolutely."

No. 1093.—In exercise of the power conferred by the last paragraph of section 1 of the Indian Salt Act XII of 1882, and in supersession of the notification in this Department, No 6005, dated the 29th November 1889, the Governor-General in Council is pleased to extend, with effect from the date of publication of this notification, the whole of the said Act except the portions thereof specified in the second paragraph of section 1 which are already in force and section 31, to Calcutta as for the time being defined by or under the Calcutta Municipal Consolidation Act, 1888, and to the area included in a radius of two miles from the limits of Calcutta as so defined. (*Calcutta Gazette* of 12th March 1890, part IA, page 24.)

made the seizure and of the police-station, and shall remain in the *malkhana* or other secure place in the police-station, until such time as a written order shall be sent by the Assistant Commissioner, either for the destruction of the articles seized, which shall be carried into effect by the officer presenting such request in the presence of some officer of the police-station and certified by him on the reverse of the order, or for the delivery of the same or part thereof, as the case may be, to the bearer of the order for production in Court.

21. When a seizure is made by the Assistant Commissioner in person, he may either follow the foregoing procedure, deputing one of his subordinates present at the seizure to take the articles seized to the police-station and receive the samples, or he may himself on the spot take out and seal up the samples and the rest of the articles seized with his own official seal. He may then either take the articles seized with him to deposit in such place as he may think fit, or send them for deposit to the nearest or most accessible police-station, to be kept, as provided by rule 20, until further orders. If, however, the Assistant Commissioner himself seals the articles seized, he shall, in the event of the identity of the salt or saltpetre produced in Court being denied by the accused, be prepared to attend and prove the same in person.

22. When anything is seized and detained under the said Act or these rules, it shall not be released until all duty, penalties and charges due on account thereof have been paid by the owner to the salt-revenue officer who is in possession thereof.

If the article seized is reported for confiscation, it shall not be released unless orders for its release are received from competent authority.

23. If an animal is so seized and detained, the owner shall provide for its due care and keep; and, if he fails to do so, it may be sold to defray any charges incurred in respect of it.

24. If orders are received from competent authority for the release of anything seized and detained, and no duty or penalty is payable in respect thereof, it shall at once be released to the owner or his agent on his paying all charges incurred in respect thereof.

25. If no one is present to receive the article released, the salt-revenue officer in charge shall do his best to give notice to the owner of the order of release, and shall cause a similar notice to be affixed in a conspicuous place in his own office and in that of the Assistant Commissioner.

If within two calendar months from the date of the notice no person entitled to receive the article released, claims it and pays all charges incurred in respect thereof, it shall be sold and the proceeds placed in deposit.

If, after a further period of three calendar months, no such claim is made and charges paid, the proceeds shall be credited to the Government.

26. If any duty is leviable or any penalty is imposed by competent authority in respect of any article seized, unless such duty or penalty, together with all charges incurred in respect thereof, is paid within three days of the receipt of the orders of competent authority for release, subject to such payment, the article shall be sold, and from the proceeds the duty, penalty, and charges shall be deducted, and the balance made over to the owner or his agent. If no one is present to receive the balance, notice, as under rule 25, shall be given, the balance being kept in deposit for three calendar months. If not claimed within that period, it shall be credited to the Government.

27. When orders are received from competent authority for the confiscation of anything seized and detained, it shall, with all convenient despatch, be sold or destroyed as the Assistant Commissioner may direct.

28. When a Magistrate orders the confiscation of works, materials, or implements under section 9 of the said Act, they shall be sold or destroyed in such manner as the Assistant Commissioner may direct.

29. Whoever is dissatisfied with any order passed by the Assistant Commissioner, may appeal to the Commissioner of Excise and Salt.

An appeal against every order of the Commissioner of Excise and Salt shall lie to the Board of Revenue, Lower Provinces, if presented within sixty days from the date of the order appealed against.

An order passed on appeal by the Board of Revenue, Lower Provinces, shall be final.

30. Subject to the provisions of rule 29, the Commissioner of Excise and Salt shall be at the head of the administration of the salt-revenue under the said Act in the area to which these rules apply, and may prescribe all forms necessary for the administration therein of the said Act and of these rules.

(Published at pages 233—237, Part I of the *Gazette of India*, dated the 13th April 1901.) 8-11-1901.

NOTIFICATION—No. 2565S.R.

The 23rd April 1894.—The following rules framed under sections 9, 105 and 130 of the Sea Customs Act, VIII of 1878, for regulating the weighment and removal by rail or water under bond of non-duty-paid salt from shipboard or from the Government Salt Golahs to a warehouse appointed or licensed under the Sea Customs Act or under Act XXI of 1887 (the Inland Bonded Warehouse Act) and for the clearance of the salt from the warehouse, having been approved by the Lieutenant-Governor are published for general information as required by section 204 :—

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a warehouse appointed or licensed under the Sea Customs Act or under the Inland Bonded Warehouse Act, XXI of 1887, and after the due execution of a bond under the provisions of section 92 of the Sea Customs Act, the Collector of Customs shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel or from the golahs for the purpose of being conveyed to the warehouse. When the salt is to be re-warehoused, it shall ordinarily be permitted to be re-warehoused under the original bond in cases where no injury is likely to occur to the revenue, but the Collector may require a fresh bond in addition to the bond under section 92.

2. The weighment of salt on shipboard shall be carried on in the presence of the Preventive Officer, subject to such charges as may be in force and under such subsidiary arrangements as may from time to time be made by the Collector of Customs in respect of salt intended to be bonded in the Government golahs. When the salt has to be conveyed to a vessel which is not alongside the discharging vessel, a fee of one rupee per 100 maunds up to 500 maunds and two rupees for each 500 maunds or part of 500 maunds thereafter will be payable.

CONVEYANCE OF SALT BY RAIL DIRECT FROM SHIPBOARD OR FROM THE GOLAHS.

3. Delivery may be made in bulk from the Golahs or from shipboard. The salt may be discharged direct from the ship or the Golahs into the wagons, and the amount of the salt so discharged may be ascertained by passing each wagon over the railway weigh-bridge in the presence of a Preventive Officer, or it

NOTIFICATION No. 6165S.R.*

The 21st November 1900.—The following revised rules† framed under sections 9, 105 and 130 of the Sea Customs Act, VIII of 1878, for regulating the weighment and removal by rail or water under bond of non-duty-paid salt from shipboard or from the Government Salt Golas to a warehouse appointed or licensed under the Sea Customs Act or under Act VIII of 1896 (the Inland Bonded Warehouses Act) and for the clearance of the salt from the warehouse, having been approved by the Lieutenant-Governor, are published for general information as required by section 204:—

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a warehouse appointed or licensed under the Sea Customs Act or under the Inland Bonded Warehouses Act, VIII of 1896, and after the due execution of a bond under the provisions of section 92 of the Sea Customs Act, the Collector of Customs shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel or from the golas for the purpose of being conveyed to the warehouse. When the salt is to be re-warehoused, it shall ordinarily be permitted to be re-warehoused under the original bond in cases where no injury is likely to occur to the revenue, but the Collector may require a fresh bond in addition to the bond under section 92.

2. The weighment of salt on shipboard shall be carried on in the presence of the preventive officer, subject to such charges as may be in force and under such subsidiary arrangements as may from time to time be made by the Collector of Customs in respect of salt intended to be bonded in the Government golas. When the salt has to be conveyed to a vessel which is not alongside the discharging vessel, a fee of one rupee per 100 maunds up to 500 maunds and two rupees for each 500 maunds or part of 500 maunds thereafter will be payable.

CONVEYANCE OF SALT BY RAIL DIRECT FROM SHIPBOARD OR FROM THE GOLAS.

3. Delivery may be made in bulk from the golas or from shipboard. The salt may be discharged direct from the ship or the golas into the wagons, and the amount of the salt so discharged may be ascertained by passing each wagon over the

* Published in Part I, page 1329 of the *Calcutta Gazette*, dated the 5th December 1900.

† These rules do not relate to the reception and clearance of salt at Customs ports, for which separate rules have been prescribed.

are not, however, to be understood as binding the bonders to any particular plan of building, or to the use of any particular material in its construction.

(*i*) The warehouse need not necessarily be a masonry building, but may be one with double mat walls, a mud floor, and a tiled, thatched, or corrugated-iron roof. The ground, if damp, should have a single layer of bricks to keep the salt from contact with the earth.

(*ii*) The warehouse should be sufficiently raised above flood-level to be dry, and the plinth should be protected by *pucka* masonry walls. The compartments, if any are necessary, may be made of ingle or double mats with posts.

(*iii*) The height of the walls and size of the warehouse may be determined by the bonders. In practice a height of 12 feet will be found to be the most convenient.

(*iv*) No windows are necessary, if sufficient light is admitted through the door and under the eaves. When windows are provided, it is advisable to have them as near the roof as possible, so as to facilitate the storage of salt. They should be provided with iron bars, and should be capable of being closed from the inside. One good sized door for the ingress and egress of coolies carrying loads is preferable to two, as it can be the more easily watched.

(*v*) Both doors and windows should be capable of being securely fastened. If there is more than one door, only one should be open at a time, and a second door should be open only if the darogah can conveniently see both doors at once. More than two doors should never be allowed to remain open at one time.

(*vi*) The warehouse should not be connected by any door or passage with any other godown, shop, or dwelling-house.

(*d*) The character, solvency, and general suitability of the applicant.

3. Upon completion of his enquiries the Collector will submit his report, together with the application in original, through the Commissioner of the Division, to the Board of Revenue.

4. Licenses, if granted, will be issued in the Form (II) annexed.

5. Under section 16, Act VIII of 1878, a license may be cancelled on conviction of any offence under that Act relating to warehouses, or on the expiration of one month's notice in writing given to the licensee by the Board of Revenue on any grounds. No compensation shall be payable to the licensee in respect of such withdrawal.

6 (*a*). Applications for the renewal of licenses should be made to the Collector at least six weeks before the expiry of the term of the license.

(*b*) Upon receipt of such an application the Collector shall cause enquiry to be made into the condition of the warehouse and into the character and solvency of the bonder, and shall submit his report to the Board of Revenue through the Commissioner of the Division.

7. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a warehouse appointed or licensed under the Sea Customs Act, or under the Inland Bonded Warehouses Act, VIII of 1896, and after the due execution of a bond under the provisions of section 92 of the Sea Customs Act, the Collector of Customs shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel or from the golahs for the purpose of being conveyed to the warehouse. When the salt is to be re-warehoused, it shall ordinarily be permitted to be re-warehoused under the original bond in cases where no injury is likely to occur to the revenue, but the Collector may require a fresh bond in addition to the bond under section 92.

8. The weighment of salt on shipboard shall be carried on in the presence of the Preventive Officer, subject to such charges as may be

in force and under such subsidiary arrangements as may from time to time be made by the Collector of Customs in respect of salt intended to be bonded in the Government golahs. When the salt has to be conveyed to a vessel which is not alongside the discharging vessel, a fee of one rupee per 100 maunds up to 500 maunds and two rupees for each 500 maunds, or part of 500 maunds, thereafter, will be payable.

Conveyance of Salt by Rail direct from Shipboard or from the Golahs.

9. Delivery may be made in bulk from the golahs or from shipboard. The salt may be discharged direct from the ship or the golahs into the wagons, and the amount of the salt so discharged may be ascertained by passing each wagon over the railway weigh-bridge in the presence of a Preventive Officer, or it may be weighed at the discretion of the Collector of Customs. When the salt is being delivered to any one other than the owner, delivery by weigh-bridge weight shall only be allowed when both parties give their consent in writing to this method of weighment.

10. A pass in the annexed Form No. III will be granted by the Preventive Officer to the railway official appointed to take charge of the loaded wagons or at the Kidderpore Docks to the Dock Superintendent as a protective document to be given to the railway guard when the train is finally made up. The name of the importing vessel and of the bonder, the quantity of salt loaded into each wagon, and the warehouse wherein it is to be deposited shall be endorsed on the pass. Salt covered by one bond may be despatched in part consignments, and the Preventive Officer shall grant a pass for each part consignment despatched. On the completion of the quantity covered by the bond, a note shall be made on the pass by the Preventive Officer that final delivery has been given.

11. After the salt has been loaded in the wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive Officer.

12. Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorised by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and if they are found intact, take over from the railway guard the pass accompanying the salt endorsed by the Preventive Officer, and superintend the removal of the salt to the appointed warehouse, where it shall be stored in bulk without re-weighment, unless the bonder or his agent shall desire re-weighment. The expense of such re-weighment shall be borne by the bonder.

Conveyance of Salt from Shipboard in the Stream, or from the Kidderpore Docks, or from the Golahs, partly by Boat and partly by Rail, or partly by Boat and partly by Steamer.

13(*a*). No salt intended to be conveyed partly by boat and partly by rail, or partly by boat and partly by steamer, shall be taken from shipboard

or from the golahs, save in bags and in a lighter provided with hatches, which are capable of being securely fastened down, and it shall be the duty of the Preventive Officer to satisfy himself that such lighter is in a serviceable condition before permitting such salt to be placed therein.

(*b*). When salt has to be conveyed to a vessel lying within the limits of the Port of Calcutta, which is not alongside the discharging vessel or the Government golahs, it shall be conveyed in decked boats, the hatches of which shall be sealed, and in the case of bulk salt, the salt shall be stamped all over with the Government 'adul.' Each boat shall carry a Government peon accompanied by a representive of the bonders, and a boat-note in the form prescribed shall be handed to each manjhi. A Preventive Officer shall be stationed on board the exporting vessel, and his duty will be to see that the seals and stamps are intact, and that the salt in the boat has not been tampered with. He will securely seal the hatches of the vessel when loading is completed, and will endorse on the boat-note the quantity taken from the boats and placed on board. The boat-note or special pass will be made over to the master of the vessel, and a counterfoil of the note will be forwarded to the Collector of the district to which the salt is consigned. A fee of Re. 1 per 100 maunds up to 500 maunds, and Rs. 2 for each 500 maunds, or part of 500 maunds, thereafter, will be payable.

14. As soon as the bonder or his agent or servant shall notify to the Preventive Officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited shall be specified. The mouths of the bags shall be securely fastened, and the tying sealed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the Preventive Officer. The lighter shall then be allowed to proceed in charge of a peon or other Custom House officer deputed for the purpose by the Custom House authorities, accompanied by an agent on the part of the bonder.

15. The boat shall be made fast to the bank nearest to the place where the railway wagons by which the salt is to be conveyed to the warehouse may be in waiting, otherwise at the moorings nearest to such ghat. It shall on no account (except stress of weather) be permitted by the peon or other Custom House officer on board to anchor anywhere else.

16. Notice of the arrival of such salt shall at once be given by the Custom House officer to the Preventive Officer deputed by the Customs authorities to superintend the storage of the salt in the railway wagons, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, examine and compare the boat-note delivered by the Preventive Officer to the bonder, his servant or agent, and the cargo of salt and superintend its removal to, and storage in, the wagons.

17. The bonder's agent and peon or other Custom House officer shall remain on board of the boat in charge until the seals and hatches are examined and all the cargo landed and put in wagons. After the salt has been

put in the railway wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive Officer, who shall endorse on the boat-note the quantity landed from the boat and placed in the wagons. The boat-note shall be made over to the railway official appointed to take charge of the loaded wagons, and shall be made over by the railway authorities to the railway guard to be taken with the salt as a protective document.

18. Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorised by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and, if they are found intact, take over from the railway guard the pass accompanying the salt, endorsed by the Preventive Officer, and superintend the removal of the salt to the appointed warehouse, where it shall be stored in bulk without re-weighment, unless the bonder or his agent shall desire re-weighment. The expense of such re-weighment shall be borne by the bonder.

Conveyance of Salt in Bulk direct by Water from Shipboard in the Stream, or from the Kidderpore Docks, or from the Golahs.

19. All applications under rule 7 shall specify the name, tonnage, and manjhi or master's name of the vessel in which the goods are intended to be conveyed.

20. Salt shall be conveyed by vessels only so constructed that the hatches and all access to the hold in which the salt is loaded can be closed by seals to the satisfaction of the Preventive Officer superintending the discharge of salt, and no other cargo than salt shall be carried in such hold. Salt covered by one bond only shall be carried in each vessel, and duty-paid and non-duty-paid salt shall not be carried in the same vessel. Each salt vessel shall carry a special pass in the annexed form, under the signature of the Collector of Customs or the Preventive Officer giving delivery, covering the consignment of salt shipped by it. This pass shall remain in custody of the master or manjhi, and shall be made over by him to the officer authorised by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt from the vessel to the warehouse. A copy of the pass shall be sent to the Collector of the district or to the Collector of Customs, if there be any.

21. The salt when placed on board each vessel must be stamped all over, the hatches and all access to the hold containing the salt being closed by seals during transit. Both the seals on the hatches and the stamps on the salt should be stated in the pass referred to in rule 20.

22. When the discharge of salt from shipboard or from the warehouse is interrupted or not completed, such quantity as has been actually delivered at the time of interruption shall be covered by a customs boat-note. The salt so delivered must also be completely stamped over, and the hatches and all access to the hold must be sealed by customs seals to be examined

by the night Customs Inspector, who must record his report of each such inspection.

23. The vessel on arrival at its destination shall be anchored as close as possible to the ghat leading to the warehouse in which the salt is to be stored, or at the nearest moorings to such ghat.

24. Immediately after the arrival of the vessel at its destination, notice shall be given by the bonder or his agent to the officer authorised by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and, if they are found intact, take over the pass delivered by the Preventive Officer to the master or manjhi of the vessel, and superintend the removal of the salt to the appointed warehouse, where it shall be stored in bulk without re-weighment, unless the bonder or his agent shall desire re-weighment. The expense of such re-weighment shall be borne by the bonder.

General Rules.

25. Night work will be allowed at Chandbali (and Orissa generally) only on condition that special permits are first obtained from the Collector of Customs, Calcutta, who may at his discretion refuse to grant such permission.

26. The bonder will be held responsible for any departure from these rules on the part of his agent.

27. All expenses connected with the removal and storage of the salt and the services of the officer or peon in charge of the salt under rule 8, 13 (*b*) or 14 shall be borne by the bonder.

28. If the officer referred to in rules 12, 18 and 24 shall have reason to believe that the salt has in any way been tampered with during its transit, he shall at once report the circumstance to the Collector of the district or the Collector of Customs, if there be any, who shall direct the salt to be re-weighed, and such re-weighment shall be made in the first place at the expense of Government. If there be found any unexplained deficiency in the salt in the railway wagons or vessel as compared with the quantity specified in the pass or boat-note, the Collector may call on the bonder to refund the expense of weighment, and shall exact the full duty under rule 36.

29. It shall be open to an inspecting officer to direct the re-weighment in his presence of any consignment whether on arrival or in store, and such check-weighments should from time to time be made as opportunity offers. The expense of such a weighment will be borne by Government, and the result should be noted in the memorandum of inspection.

30. The salt shall be stored under proper supervision in the warehouse. The door of the warehouse shall have two locks; the key of one lock (which must be a Chubb's lock) shall remain with the darogah or other officer deputed by the Collector, and the key of the other with the bonder's agent.

31. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render those bonds liable to cancelment and the holders to immediate payment of the full duty payable thereon. The darogah or other officer deputed by the Co lector shall keep a separate account in Form No. IV for the salt warehoused under each bond.

32. No duty-paid salt shall be stored in the same warehouse as non-duty-paid salt. An infringement of this rule will render the license liable to cancellation.

33. The owner of the salt shall be required to pay full duty on any difference between the quantity of salt originally delivered from shipboard or the golahs and the quantity cleared out from the warehouse, less an allowance of 3 per cent. on the whole if such wastage actually occurs.

34. In any special case the Chief Customs Authority shall be competent to direct that an increased allowance for wastage shall be granted in accordance with the provision of section 122, Act VIII of 1878.

35. When the seals are found intact, the owner or his agent may, within twenty-four hours from the time of arrival of the salt at its destination, pay the duty on the whole quantity of salt, less one per cent. for wastage in any consignment as shown in the pass or boat-note, after which the Collector of the district or Collector of Customs, if there be any, shall allow him to break bulk without weighing or warehousing being required. If the duty be paid under rule 38 to the Collector of Customs, Calcutta' the darogah of the warehouse shall telegraph to the Collector of Customs, Calcutta, at the expense of the bonder, the condition in which the salt arrives, and on receipt of an intimation of the payment from that officer, shall allow the bonder or his agent to break bulk, the other conditions being duly fulfilled.

A Sunday or gazetted holiday intervening between the arrival of the salt and the tender of duty should be excluded in reckoning the twenty-four hours mentioned above.

36. If the Collector of the district or the Collector of Customs, as the case may be, has any reason to believe that any fraud has been perpetrated by the bonder or owner of the salt or any person in his employ, he shall refuse to make any allowance on account of wastage, and shall demand the full duty payable on the entire quantity received into bond.

37. Before permission can be granted to transport salt to the warehouse, the bonder will be required to enter into an engagement with the Collector of the district or the Collector of Customs, if there be any, to defray the cost to Government of the establishment and charges noted in the margin, or such other establishment and charges as may be agreed to by the bonders with the sanction of the Board, which will be appointed by the Collector for the guard and supervision of the warehouse. The leave and pensionary charges of this establishment will be borne by

	Per month. Rs.
1 Darogah on ...	50
2 Peons, at Rs. 6 each	12
Contingent charges	3
Total ...	65

Government. In the event of the bonder deciding to close the warehouse, he shall give to the Collector of the district or the Collector of Customs, as the case may be, a preliminary notice of not less than three months, of such intention in order that the establishment entertained may be similarly notified of the impending termination of their employment. If such a notice is not given, the bonder shall be liable to pay to Government a sum in lieu thereof, equal to the pay of the establishment for the full period of three months, or for such time as the notice given falls short of three months, and this liability shall be accepted in the engagement to be entered into by him. If no notice be given to the establishment preliminary to their discharge, the sum so due shall be paid to them in lieu thereof when they are discharged. The bonders shall also bear all charges estimated by the Collector to be necessary for the proper preliminary equipment of the warehouse. All darogahs appointed to the charge of inland bonded warehouses shall be liable to transfer from one warehouse to another at the discretion, and under the orders, of the Board of Revenue.

Rules for the Clearance of Salt.

38. Before any quantity of salt is cleared from the warehouse, duty shall be paid either at the district treasury or at the Calcutta Custom House, and the necessary protective document, if any be required, issued. At places where there is no Government treasury, and which are outside the salt limits, the Chief Customs Authority may, however, at its discretion, allow the duty to be paid through the Post-office or to the Collector of Customs, Calcutta, who will send the receipt therefor direct to the darogah in charge of the warehouse.

39. All deliveries of salt bonded in the warehouse under the provisions of Act VIII of 1878 shall be supervised, as required by section 99 of the above Act, by the darogah, who shall give a security of Rs. 500. In the case of warehouses situated within the salt limits, he shall allow delivery to be taken on the production of the necessary protective document. In other cases he may deliver on the production of the treasury chalan or the post-office receipt for the money-order.

40. Before any quantity of salt is cleared from a warehouse, the bonder shall be required to provide at his own expense scales and weights suitable for the weighment of salt, which, when first supplied, shall be tested and certified as correct by the Collector of the district or the Collector of Customs, if there be any, before they are brought into use. They shall be subsequently tested at the time of the inspection of the warehouse as often as may be convenient. The bonder shall also be required to maintain the same in proper order and to repair them at his own expense as may be necessary from time to time. Bonders are required also to make their own arrangements for cutting and removing the salt as well as to supply their own tools, such as *sabools, kodalies,* &c., for the purpose.

41. The duty of the darogah will be to keep in a book in Form No. V, provided for the purpose at the expense of Government, a correct tally

of the weight of the salt taken off the scale by the bonder's people. He will be held personally liable for any excess or deficiency that may be discovered. Both the darogah and the bonder's agent will be required to certify at the end of each day's weighments the correctness of the tally-book for that day's work.

42. The darogah shall get a fee of Rs. 2 for work on Sunday or a gazetted holiday, but shall be allowed no overtime fees, nor have any fixed hours of work during the day. The Chief Customs Authority may, however, at its discretion, fix the working hours of the darogah, and grant him overtime fees if at any time it is found necessary to do so. All these fees shall be recovered from the bonders.

43. Should any dispute arise between the darogah and the bonder or purchaser of the salt under delivery, the former will stop the weightment and at once refer the matter in dispute to the Collector of the district or the Collector of Customs, if there be any.

44. The darogah will be particularly careful to bring every irregularity that he may become cognizant of to the notice of the Collector of the district or the Collector of Customs, if there be any, without delay, and will be held responsible for failure in doing so.

45. When discrepancies in the accounts cannot be reconciled, and whenever there is reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, the Collector of the district or the Collector of Customs, if there be any, shall order a re-weighment. The expense of such re-weighment shall be borne by Government.

46. Whenever the bonder or purchaser is desirous of removing his boats or carts from the premises, the darogah shall satisfy himself on every point before removal, and shall also see, even where the accounts agree, that the boat-load or cart-load represents the exact quantity entered in the rawana or covered by the chalan or money-order receipt.

47. The Chief Customs Authority may, in any exceptional case, specially empower any officer other than the Collector of the district or the local Collector of Customs to perform the duties prescribed in the foregoing rules in respect of any warehouse.

48. These rules shall come into force from the date of the publication of this notification.

The following notifications are hereby cancelled :—

Notification—No. 6165S.—R., dated the 21st November 1900, and those referred in rule 40 of the Rules published thereunder.

" No. 1554T.—F., dated the 25th October 1901.

" No. 5893S.—R., dated the 18th December 1902.

" No. 18T.—F., dated the 13th April 1903.

FORM I.

FORM OF APPLICATION for a license for a Warehouse for the storage of salt under bond under section 4, Act VIII of 1896.

To THE COLLECTOR OF

SIR,

I BEG to apply hereby to be furnished with a license under section 4 of Act VIII of 1896 for a warehouse for the storage of salt under bond at , thana , district
It is situated at [1]

The period of the license will be for the year

Particulars of godown.				Feet.	Inches.
Length	...	...	...		
Breadth	...	...	...		
Height	...	...	...		

The above godown is built of [2]
and can contain maunds of salt.
The godown is my own property (or the property of
, from whom I have engaged the same on a lease of).

Name of applicant.

Dated

[1] Here describe the site, and its proximity to the nearest railway, river, or khal.

[2] Here describe the building.

FORM II.

FORM OF LICENSE FOR a private WAREHOUSE, given by the Board of Revenue under section 4, Act VIII of 1896.

THE undermentioned godown is hereby licensed as a warehouse for the storage of non-duty-paid salt under bond, under section 4 of Act VIII of 1896. The godown is situated at , thana , district , and is the property of in the occupation of . Its dimensions are as follows :—

				Feet.	Inches.
Length	...	...	...		
Breadth	...	...	...		
Height	...	...	...		

This license is granted to , and is not transferable to any other person or persons. It is in force from this date until the . It is granted subject to the legal provisions of Acts VIII of 1878 and VIII of 1896 and of such rules as are now or as hereafter may be duly framed thereunder.

Secretary to the Board of Revenue, L. P.

Dated

FORM No. III.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date
Signature of the Preventive Officer

I.

(To be forwarded by post to the Collector of the district.)

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date of clearance from Calcutta
Signature of the Preventive Officer
Ditto of Customs Collector, Calcutta

II.

(To be given to the guard of the train or the master or manjhi of the vessel by which despatched.)

N.B.—The pass must invariably accompany the salt in transit, and be made over to the officer appointed by the Collector to supervise the transit of the salt to the warehouse.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date of clearance from Calcutta
Signature of the Preventive Officer

Seal.

Form No. IV.]

ACCOUNT BOOK.

Name of place _____

Golah No. _____

Mode of conveyance by which received (by rail, steamer, flat or boat).

Description of salt _____

Name of bonder _____

Bond No. _____, dated _____

N.B.—A sufficient number of pages should be allotted for salt of each bond.

Year and date.	*To* QUANTITY RECEIVED AS PER PASS.		Initials of the bonder or his agent.	Initials of the darogah.	Year and date.	*By* quantity delivered as per Tally-book.		Initials of the bonder or his agent.	Initials of the darogah.
	Pass number.	Maunds.							
1	2	3	4	5	6	7		8	9
							Mds.		

Form No. V.]

TALLY BOOK.

Bond No. , *dated* _____

Date—

In attendance at Golah—

Commenced—

Cause of delay—

Finished—

						Mds.						Mds.
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
						GRAND TOTAL,				MAUNDS.		

Signature of Bonder or his agent—

Signature of darogah—

Date—

Golah No.

Rawana No.

Merchant

Resident

Description of salt

Quantity, maunds in

Destination

For transit by

15-7-1903.

2. *Omit* Appendix H I of the Manual, and in its place *insert* the following:—

APPENDIX H I.

Instructions for the Inspection of Inland Bonded Warehouses.

1. Licensed warehouses should be subjected to as frequent inspection as possible by officers other than the darogahs in their immediate charge. Golahs situated at the head-quarters of districts or subdivisions should be inspected once a quarter and other outlying golahs at least once a year by the Collector or by the Subdivisional Officer, as the case may be. Outlying golahs should, under the Collector's orders, be inspected at least once a quarter by an officer of the rank of Deputy, or Sub-Deputy Collector, Chief Customs Officer, Inspector of Police, or Deputy Inspector or Sub-Inspector of Excise, or Superintendent, Inspector or Sub-Inspector of the Salt Department.

Commissioners of Divisions should visit such warehouses when practicable.

2. At such inspections the following points should receive the attention of the inspecting officer:—

(*a*) The work and character of the darogah and the security furnished by him.

(*b*) The suitability of the site and the state of the buildings.

(*c*) The condition of the office records.

(*d*) The accuracy of the weights and scales.

(*e*) The amount of salt in stock and the condition and method of storage.

(*f*) The rate of wastage recorded.

(*g*) The course of the salt trade in the vicinity and of prices.

(*h*) The observance of the rules for the receipt and delivery of salt.

(*i*) The extent to which recourse has been had to the provisions of rule 35 of the Rules published with Notification No. 1390T.F., dated the 6th July 1903.

(*j*) Any other matters of importance.

Notes of inspection recorded by the Collector should be submitted for disposal to the Commissioner of the Division; notes by officers subordinate to the Collector should be dealt with by the latter.

NOTE.—The instructions do not debar the special reporting of any matter of importance.

15-7-1903.

APPENDIX F.

NOTIFICATION.

No. 823. *dated* 25*th February* 1891.—In exercise of the powers conferred by section 7 of the Indian Salt Act XII of 1882, and in modification of the notifications by the Government of India in the Department of Finance and Commerce

railway weigh-bridge in the presence of a preventive officer, or it may be weighed at the discretion of the Collector of Customs. When the salt is being delivered to any one other than the owner, delivery by weigh-bridge weight shall only be allowed when both parties give their consent in writing to this method of weighment.

4. A pass in the annexed Form No. 1 will be granted by the preventive officer to the railway official appointed to take charge of the loaded wagons or at the Kidderpore Docks to the Dock Superintendent as a protective document to be given to the railway guard when the train is finally made up. The name of the importing vessel and of the bonder, the quantity of salt loaded into each wagon, and the warehouse wherein it is to be deposited shall be endorsed on the pass. Salt covered by one bond may be despatched in part consignments, and the preventive officer shall grant a pass for each part consignment despatched. On the completion of the quantity covered by the bond, a note shall be made on the pass by the preventive officer that final delivery has been given.

5. After the salt has been loaded in the wagons, the wagons shall be closed and sealed by or in the presence of the preventive officer.

6. Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorised by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and, if they are found intact, take over from the railway guard the pass accompanying the salt endorsed by the preventive officer, and superintend the removal of the salt to the appointed warehouse, where it shall be stored in bulk without re-weighment, unless the bonder or his agent shall desire re-weighment. The expense of such re-weighment shall be borne by the bonder, and, in the event of a deficiency or excess being ascertained, the Collector of Customs, Calcutta, should be requested to alter the quantity entered in the bond in the case of excess, and also in the case of a deficiency that may be satisfactorily explained.

APPENDIX F.

NOTIFICATION.

No. 823, *dated* 25*th February* 1891.—In exercise of the powers conferred by section 7 of the Indian Salt Act XII of 1882, and in modification of the notifications by the Government of India in the Department of Finance and Commerce, Nos. 2469, dated the 3rd August 1883, and 343, dated the 19th January 1888, the Governor-General in Council is pleased to make the following rule :—

On and after the 1st day of March 1891, the duty to be paid on salt manufactured in Aden shall be one rupee per 140 lbs. avoirdupois. (*India Gazette* of 28th February 1891, part I, page 112.)

APPENDIX G.

NOTIFICATION—By the Government of Bengal.

The 30*th November* 1888.—The following rules, framed under section 9 of the Sea Customs Act VIII of 1878, for regulating the weighment and removal under bond of non-duty paid salt from shipboard at Calcutta to a licensed private warehouse at Khoolna, and for the clearance of the salt from the warehouse, having been approved by the Lieutenant-Governor, are published for general information, as required by section 204 :—

Rules for the weighment and removal under bond of non-duty paid salt from shipboard at Calcutta to a licensed private warehouse at Khoolna, and for the clearance of the salt from the warehouse.

Collector to make arrangements for weighment of salt.

1. On receipt of an application under section 91, Act VIII of 1878, for the admission of salt into a private warehouse at Khoolna and after the due execution of a bond under the provisions of section 92, Act VIII of 1878, the Collector of Customs, Calcutta, shall make such arrangements as he may deem necessary for the proper weighment of salt during its discharge from the vessel, for the purpose of being conveyed to the licensed warehouse.

Weighment charges.

2. The weighment shall be conducted in the presence of the Preventive Officer on board, and the expense thereof shall be charged to the bonder at a rate of Rs. 3 per 1,000 maunds if weighmen are not supplied by the bonder.

Description of boat to be used.

3. No salt for which the full duty has not been previously paid shall be taken from any vessel, save in bags and in a lighter provided with hatches, which are capable of being securely fastened down, and it shall be the duty of the Preventive Officer on board to satisfy himself that such lighter is in a serviceable condition before permitting such salt to be placed therein.

Procedure on despatch.

4. As soon as the bonder or his agent or servant shall notify to the Preventive Officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note, in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited, shall be specified. The mouths of the bags shall be securely fastened, and the tying sealed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the Preventive Officer. The lighter shall then be allowed to proceed in charge of a native officer or peon deputed for the purpose by the Custom House authorities, accompanied by an agent on the part of the bonder.

Place of anchorage.

5. The boat shall be made fast to the bank nearest to the place where the railway wagons by which the salt is to be conveyed to Khoolna may be in waiting, otherwise at the moorings nearest to such ghât. It shall on no account be permitted by the native Custom House officer or peon on board to anchor anywhere else.

Procedure on arrival.

6. Notice of the arrival of such salt shall at once be given by the Custom House Officer to the Preventive Officer deputed by the Calcutta Customs authorities to superintend the storage of the salt in the railway wagons, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, examine and compare the boat-note delivered by the Preventive Officer to the bonder, his servant or agent, and the cargo of salt, and superintend its removal to, and storage in, the wagons.

Duty of peon and bonder's agent.

7. The bonder's agent and native Custom House officer or peon shall remain on board of the boat in charge until the seals and hatches are examined and all the cargo landed and put in wagons.

Wagons to be closed and sealed.

8. After the salt has been put in the railway wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive Officer, who shall endorse on the boat-note the quantity landed from the boat, and placed in the wagons. The boat-note shall be made over to the Railway guard to be taken to Khoolna with the salt as a protective document.

Procedure on arrival at Khoolna.

9. Immediately after the arrival of the wagons at Khoolna, notice shall be given by the bonder or his agent to the officer authorised by the Collector of the district to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and if they are found intact, compare the boat-note delivered by the Preventive Officer to the Railway guard, and the cargo of salt, and superintend its removal to the appointed warehouse, where it shall be stored in bulk, the bags being returned to the bonder. The door of the warehouse shall have two locks, the key of one lock (which must be a Chubb's lock) shall remain with the daroga, and the key of the other with the bonder's agent.

Responsibilities of bonder.

10. The bonder will be held responsible for any departure from these rules on the part of his agent.

Bonder to defray all charges.

11. All expenses connected with the removal and storage of the salt shall be borne by the bonder, who shall also pay to the Collector of Customs, Calcutta, and to the District Collector, Khoolna, such fees as they may respectively fix for the services of the officer or peon in charge of the salt from the time of its discharge from the vessel's side to the completion of its storage in the warehouse.

Procedure when salt has been tampered with.

12. If the officer referred to in Rule 6 or in Rule 9 shall have reason to believe that the salt has in any way been tampered with during its transit, he shall at once report the circumstance to the Collector of Customs, Calcutta, or to the Collector of the district, as the case may be, who shall direct the salt to be reweighed, and such reweighment shall be made at the expense of Government.

Penalty when salt is deficient.

13. If there be found any unexplained deficiency in the salt on board the cargo-boat or in the railway wagons as compared with the quantity specified in the boat-note, the whole of the salt contained in such boat or railway wagons shall be confiscated, and the bond under which the salt is in course of being stored shall be cancelled.

Salt under different bonds to be stored separately.

14. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render those bonds liable to cancelment, and the holders to immediate payment of the full duty payable thereon.

Calculation of duty on delivery from private warehouse.

15. On salt bonded in the licensed warehouse, the duty shall be calculated on the quantity delivered on weighment from the side of the ship in which it was imported, less an allowance on account of wastage, which shall not in ordinary cases exceed $2\frac{1}{2}$ per cent. on the quantity bonded.

Increased allowance for wastage may be allowed.

16. In any special case the Board of Revenue, as Chief Customs authority of the Presidency, is competent to direct that an increased allowance for wastage shall be granted in accordance with the provision of section 122, Act VIII of 1878.

CONVEYANCE OF SALT FROM SHIPBOARD IN THE STREAM, OR FROM THE KIDDERPORE DOCKS, OR FROM THE GOLAS, PARTLY BY BOAT AND PARTLY BY RAIL, OR PARTLY BY BOAT AND PARTLY BY STEAMER.

7. (*a*) No salt intended to be conveyed partly by boat and partly by rail, or partly by boat and partly by steamer, shall be taken from shipboard or from the golas, save in bags and in a lighter provided with hatches, which are capable of being securely fastened down, and it shall be the duty of the preventive officer to satisfy himself that such lighter is in a serviceable condition before permitting such salt to be placed therein.

(*b*) When salt has to be conveyed to a vessel lying within the limits of the Port of Calcutta, which is not alongside the discharging vessel or the Government golas, it shall be conveyed in decked boats, the hatches of which shall be sealed, and in the case of bulk salt, the salt shall be stamped all over with the Government 'adul.' Each boat shall carry a Government peon accompanied by a representative of the bonders, and a boat-note in the form prescribed shall be handed to each manjhi. A preventive officer shall be stationed on board the exporting vessel, and his duty will be to see that the seals and stamps are intact and that the salt in the boat has not been tampered with. He will securely seal the hatches of the vessel when loading is completed, and will endorse on the boat-note the quantity taken from the boats and placed on board. The boat-note or special pass will be made over to the master of the vessel, and a counterfoil of the note will be forwarded to the Collector of the district to which the salt is consigned. A fee of Re. 1 per 100 maunds up to 500 maunds, and Rs. 2 per each 500 maunds or part of 500 maunds thereafter, will be payable.

8. As soon as the bonder or his agent or servant shall notify to the preventive officer that he desires to proceed with any boat-load of salt, he shall obtain a boat-note in which the name of the importing vessel and of the bonder, the quantity of salt contained therein, and the warehouse wherein it is to be deposited shall be specified. The mouths of the bags shall be securely fastened, and the tying sealed with a stamp specially provided for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the preventive officer. The lighter shall

[illegible] may be allowed.

then be allowed to proceed in charge of a peon or other Custom House officer deputed for the purpose by the Custom House authorities, accompanied by an agent on the part of the bonder.

9. The boat shall be made fast to the bank nearest to the place where the railway wagons by which the salt is to be conveyed to the warehouse may be in waiting, otherwise at the moorings nearest to such ghat. It shall on no account (except stress of weather) be permitted by the peon or other Custom House officer on board to anchor anywhere else.

10. Notice of the arrival of such salt shall at once be given by the Custom House officer to the preventive officer deputed by the Customs authorities to superintend the storage of the salt in the railway wagons, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, examine and compare the boat-note delivered by the preventive officer to the bonder, his servant or agent, and the cargo of salt, and superintend its removal to and storage in the wagons.

11. The bonder's agent and peon or other Custom House officer shall remain on board of the boat in charge, until the seals and hatches are examined and all the cargo landed and put in wagons. After the salt has been put in the railway wagons, the wagons shall be closed and sealed by, or in the presence of, the preventive officer, who shall endorse on the boat-note the quantity landed from the boat and placed in the wagons. The boat-note shall be made over to the railway official appointed to take charge of the loaded wagons, and shall be made over by the railway authorities to the railway guard to be taken with the salt as a protective document.

12. Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorised by the Collector of the district, or the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and, if they are found intact, take over from the railway guard the pass accompanying the salt, endorsed by the preventive officer, and superintend the removal of the salt to the appointed warehouse, where it shall be stored in bulk without re-weighment, unless the bonder or his

may be weighed at the discretion of the Collector of Customs. When the salt is being delivered to any one other than the owner, delivery by weigh-bridge weight shall only be allowed when both parties give their consent in writing to this method of weighment.

4. A pass in the annexed form will be granted by the Preventive Officer to the guard of the train as a protective document, on which the name of the importing vessel, and of the bonder, the quantity of salt loaded into each wagon, and the warehouse wherein it is to be deposited shall be endorsed.

5. After the salt has been loaded in the wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive

"6.—Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorised by the Collector of the district, or the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and, if they are found intact, take over the pass delivered by the preventive officer to the guard, and superintend the removal of the salt to the appointed warehouse, where it shall be stored in bulk without reweighment, unless the bonder or his agent shall desire reweighment. The expense of such reweighment shall be borne by the bonder, and, in the event of a deficiency or excess being ascertained, the Collector of Customs, Calcutta, should be requested to alter the quantity entered in the bond in the case of excess, and also in the case of a deficiency that may be satisfactorily explained." 7-1-97.

"CONVEYANCE OF SALT FROM SHIPBOARD IN THE STREAM, OR FROM THE KIDDERPORE DOCKS, OR FROM THE GOLAHS, BARGES OR

"7 (*a*)—When salt has to be conveyed to a vessel lying within the limits of the Port of Calcutta, which is not alongside the [illegible] Government golahs, it shall be conveyed

for this purpose, and the hatches shall be closed and sealed by, or in the presence of, the Preventive Officer. The lighter shall then be allowed to proceed in charge of a peon or other Custom House Officer deputed for the purpose by the Custom House authorities, accompanied by an agent on the part of the bonder.

9. The boat shall be made fast to the bank nearest to the place where the railway wagons by which the salt is to be conveyed to the warehouse may be in waiting, otherwise at the moorings nearest to such ghat. It shall on no account (except stress of weather) be permitted by the peon or other Custom House Officer on board to anchor anywhere else.

10. Notice of the arrival of such salt shall at once be given by the Custom House Officer to the Preventive Officer deputed by the Customs authorities to superintend the storage of the salt in the railway wagons, who shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector of Customs, examine and compare the boat-note delivered by the Preventive Officer to the bonder, his servant or agent, and the cargo of salt, and superintend its removal to, and storage in, the wagons.

11. The bonder's agent and peon or other Custom House Officer shall remain on board of the boat in charge, until the seals and hatches are examined and all the cargo landed and put in wagons. After the salt has been put in the railway wagons, the wagons shall be closed and sealed by, or in the presence of, the Preventive Officer, who shall endorse on the boat-note the quantity landed from the boat, and placed in the wagons. The boat-note shall be made over to the Railway guard to be taken with the salt as a protective document.

12. Immediately after the arrival of the wagons at their destination, notice shall be given by the bonder or his agent to the officer authorized by the Collector of the district, or by the Collector of Customs, if there be any, to supervise the transit of the salt to the warehouse. This officer shall thereupon note the date and hour of arrival, bringing any unreasonable delay to the notice of the Collector, examine the seals, and if they are found intact, take over the boat-note delivered by the Preventive Officer to the Railway guard, and the cargo of salt, and superintend its removal to the appointed warehouse, where it shall be stored in bulk without re-weighment, the bags being returned to the bonder, unless the bonder or his agent shall desire re-weighment, in which case it shall be made at his expense.

agent shall desire re-weighment. The expense of such re-weighment shall be borne by the bonder, and, in the event of a deficiency or excess being ascertained, the Collector of Customs, Calcutta, should be requested to alter the quantity entered in the bond in the case of excess, and also in the case of a deficiency that may be satisfactorily explained.

CONVEYANCE OF SALT IN BULK DIRECT BY WATER FROM SHIPBOARD IN THE STREAM, OR FROM THE KIDDERPORE DOCKS, OR FROM THE GOLAS.

13. All applications under Rule 1 shall specify the name, tonnage, and manjhi or master's name of the vessel in which the goods are intended to be conveyed.

14. Salt shall be conveyed by vessels only so constructed that the hatches and all access to the hold in which the salt is loaded can be closed by seals to the satisfaction of the preventive officer superintending the discharge of salt, and no other cargo than salt shall be carried in such hold. Salt covered by one bond only shall be carried in each vessel, and duty-paid and non-duty-paid salt shall not be carried in the same vessel. Each salt vessel shall carry a special pass in the annexed form, under the signature of the Collector of Customs or the preventive officer giving delivery covering the consignment of salt shipped by it. This pass shall remain in custody of the master or manjhi, and shall be made over by him to the officer authorised by the Collector of the district or the Collector of Customs, if there be any, to supervise the transit of the salt from the vessel to the warehouse. A copy of the pass shall be sent to the Collector of the district or to the Collector of Customs, if there be any.

15. The salt when placed on board each vessel must be stamped all over, the hatches and all access to the hold containing the salt being closed by seals during transit. Both the seals on the hatches and the stamps on the salt should be stated in the pass referred to in Rule 14.

16. When the discharge of salt from shipboard or from the warehouse is interrupted or not completed, such quantity as has been actually delivered at the time of interruption shall be covered by a customs boat-note. The salt so delivered must also be completely stamped over, and the hatches and all access to

there be any, who shall direct the salt to be re-weighed,

17. If the Collector of the district has any reason to believe that any fraud has been perpetrated by the bonder or owner of the salt, or any person in his employ, he shall refuse to make any allowance on account of wastage, and shall demand the full duty payable on the entire quantity received into bond.

But not if any suspicion of fraud.

18. The weighment of salt on ship-board shall be carried on subject to such charges as may be in force, and under such subsidiary arrangements as may from time to time be made by the Collector of Customs, Calcutta, in respect of salt intended to be bonded in the Government golahs at Sulkea.

Subsidiary arrangements for weighment on board-ship.

19. Before permission can be granted to transport salt to Khoolna, the bonder will be required to enter into an engagement with the Collector to defray the cost to Government of the establishment noted in the margin which will be appointed by the Collector for the guard and supervision of the warehouse.

	Per month.
	Rs.
1 Daroga on	50
2 Peons, at Rs. 6 each	12
Total ...	62

Rules for the Clearance of Salt.

20. All deliveries of salt bonded in the warehouse under the provisions of Act VIII of 1878 shall be supervised, as required by section 99 of the above Act, by the daroga, who shall give proper security, the amount of which will be determined by the Collector of the district, subject to the approval of the Commissioner and the Board.

Procedure on delivery from bond.

21. The working hours will be with regard to all deliveries from 7 to 11 A.M., and again from 2 to 5 P.M.

Working hours.

22. For the use of scales and weights, which will be provided by Government, the bonders will be charged at such rates as may from time to time be prescribed by the rules relating to weighment, admission into, and clearance from, bonded warehouses, public or private, under the Customs Law. The bonders are required to make their own arrangements for cutting and removing their salt from the warehouses, as well as to supply their own tools for cutting the salt, such as *sabools*, *kodalies*, *&c.*

Bonders to provide their own labour and tools.

23. The duty of the daroga will be to keep in a book, provided for the purpose at the expense of Government, a correct tally of the bags as they are weighed and taken off the scale by the bonder's people, as well as to see that each bag contains neither more nor less than the prescribed quantity of salt, *viz.*, *two maunds*. He will be held personally liable for any excess or deficiency that may be discovered. Both the daroga and the bonder's agent will be required to certify at the end of each day's weighments the correctness of the tally book for that day's work.

Duty of Customs Officer.

24. Should any dispute arise between the daroga and the bonder or purchaser of the salt under delivery, the former will stop the weighment and at once refer the matter in dispute to the Collector.

When disputes arise.

25. The daroga will be particularly careful to bring every irregularity that he may become cognizant of to the notice of the Collector without delay, and will be held responsible for failure in doing so.

When irregularities occur.

26. When discrepancies in the accounts cannot be reconciled, and whenever there is reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, the Collector shall order a reweighment. The expense of such reweighment shall be borne by Government.

Check to be exercised by Superintendent.

27. Whenever the bonder or purchaser is desirous of removing his boats or carts from the premises, the daroga shall satisfy himself on every point before, and shall also see even where the accounts agree, that the boat-load or cart-load represents the exact quantity entered in the rowannah.

Duty of Superintendent before salt is removed.

28. An overtime fee of 4 annas per hour for the daroga and 1 anna for each of the peons will be levied from bonders for landing and discharging salt after the regulation hours, as prescribed in rule 21.

Extra charges for holidays.

Rate of overtime fees.

Provided that no charge shall be made for a broken period of an hour not exceeding 15 minutes, and that full fees shall be levied for all broken periods in excess of 15 minutes; and further provided that the total overtime fees on a single day shall not exceed the following:—

	Rs.	A.	P.
Daroga	1	0	0
Peon	0	3	0

Provided also that no work shall be allowed between sunset and sunrise.] (*Calcutta Gazette* of 5th December 1888, part I, page 1030).

APPENDIX H.

NOTIFICATION.

No. 1562*B*, *dated* 18*th December* 1889.

THE following rules framed by the Board of Revenue under Sections 9 and 105 of the Sea Customs Act, VIII of 1878, for regulating the removal of salt warehoused at Chittagong to be re-warehoused at Naraingunge, having received the sanction of the Lieutenant-Governor, are published for general information.

Rules for regulating the removal of salt warehoused at Chittagong to be re-warehoused at Naraingunge.

1. When any owner of salt warehoused at Chittagong intends to remove it under section 105 for the purpose of being re-warehoused at Naraingunge, an application in writing, specifying the name, tonnage, and master's name of the vessel intended to convey the salt, shall be made to the Collector of Customs, Chittagong, before 3 p.m. on the day prior to that on which it is proposed to remove the salt.

2. The salt shall be conveyed from Chittagong to Naraingunge by such vessels only as are approved by the Collector of Customs, Chittagong. Each vessel must carry a special pass in the annexed form under the signature of the Collector of Customs, Chittagong, covering the consignment of salt shipped.

3. The salt can only be removed from Chittagong under a bond to be executed by the bonder in conformity with the requirements of section 106 of the Sea Customs Act. The bond shall be in the form appended to these rules. Port clearance shall not be granted till after the due execution of the bond and after the quantities entered in the tally books have been found to agree with those entered in the manifest (or cargo books) of such vessel or vessels. Single bonds may be accepted for any quantity of salt not exceeding 20,000 maunds, and shall cover all the vessels being loaded with the quantity of salt for which the bond, in each case, is given, and such vessels must, in each case, be named in the bond. The number and date of the bond are to be noted in the pass which accompanies each vessel, and in the copies of the pass retained by the Collector of Customs, Chittagong, and forwarded to the Collector of Customs, Naraingunge, respectively.

4. When the discharge of salt from the warehouse at Chittagong for conveyance under bond to Naraingunge is interrupted, or not completed, such quantity as has been actually delivered at the time of interruption shall be covered by a Customs boat-note. The salt so delivered must also be completely stamped over, and the hatches and all access to the hold must be sealed by Customs seals, to be examined by the night Customs Inspector, who must record his report of each such inspection.

5. The salt when placed on board must be stamped all over and conveyed under sealed hatches. Both the seals on the hatches and the stamps on the salt as reported on clearance by the Collector of Customs at Chittagong shall be separately examined and reported on by the Salt Darogah or other officer deputed by the Collector of Customs, Naraingunge, to the Collector of Customs, Naraingunge, on receipt of whose orders on the report the seals may be broken and the salt weighed.

re-weighment shall be made in the first place at the expense of Government. If there be found any unexplained deficiency in the salt in the railway wagons or vessel as compared with the quantity specified in the pass or boat-note, the Collector may call on the bonder to refund the expense of weighment, and shall exact the full duty under Rule 28.

23. The salt shall be stored under proper supervision in the warehouse. The door of the warehouse shall have two locks; the key of one lock (which must be a Chubb's lock) shall remain with the daroga or other officer deputed by the Collector, and the key of the other with the bonder's agent.

24. Salt relating to different bonds shall be stored separately and distinctly. Any admixture of salt specified in different bonds shall render those bonds liable to cancelment, and the holders to immediate payment of the full duty payable thereon. The daroga or other officer deputed by the Collector shall keep a separate account in Form No. 2 for the salt warehoused under each bond.

25. The owner of the salt shall be required to pay full duty on any difference between the quantity of salt originally delivered from shipboard or the golas and the quantity cleared out from the warehouse, less an allowance of 3 per cent. on the whole, if such wastage actually occurs.

26. In any special case the Chief Customs Authority shall be competent to direct that an increased allowance for wastage shall be granted in accordance with the provision of section 122, Act

Appendices G, G1, H.—The following revised rule should be substituted for rule 27 of the inland salt bonding rules:—

"When the seals are found intact, the owner or his agent may, within twenty-four hours from the time of arrival of the salt at its destination, pay the duty on the whole quantity of salt, less one per cent. for wastage in any consignment as shown in the pass or boat-note, after which the Collector of the district or Collector of Customs, if there be any, shall allow him to break bulk without weighing or warehousing being required. If the duty be paid under rule 30 to the Collector of Customs, Calcutta, the daroga of the warehouse shall telegraph to the Collector of Customs, Calcutta, at the expense of the bonder, the condition in which the salt arrives, and, on receipt of an intimation of the payment from that officer, shall allow the bonder or his agent to break bulk, the other conditions being fulfilled."

A Sunday or gazetted holiday intervening between the arrival of the salt and the tender of duty should be excluded in reckoning the twenty-four hours mentioned above. 16-11-1901.

, —, as they are found intact, take

Addendum No. I to the Salt Manual, 1891.

THE following Notification, dated 30th November 1889, containing rules regulating the transhipment of salt and other dutiable goods at the port of Chittagong, should be inserted in the Salt Manual as Appendix G1, after Appendix G.

NOTIFICATION.

The 30th November 1889.—The following rules, framed under section 130 of the Sea Customs Act, VIII of 1878, to regulate the transhipment of goods at the Port of Chittagong, are published for general information :—

1. Applications for the transhipment of free goods are to be presented to the proper officer of Customs before 3 P.M., and such goods will be allowed transhipment under the pass issued without any charge.

2. Applications for the transhipment of dutiable goods are to be presented to the proper officer of Customs before 3 P.M., on the day prior to that on which the transhipment is required, accompanied by the fees prescribed under section 133 of the Act.

3. All applications under Rule 2 shall specify the name, tonnage and master's name of the vessel into which the goods are intended to be transhipped.

4. Salt or other dutiable goods shall be conveyed by such vessels only as are approved by the Collector of Customs. Each salt vessel destined for Naraingunge or some other Customs port must carry a special pass in the annexed form* under the signature of the Collector of Customs, covering the consignment of salt shipped by it.

5. All salt or other dutiable goods transhipped to the ports above referred to can only be removed from Chittagong under a bond to be executed by the applicant for the due arrival and entry of the goods at the port of destination. The bond shall be in the form appended to these rules,* for a sum equal to at least the duty chargeable on such goods.

6. The salt when placed on board each vessel must be stamped all over and conveyed under sealed hatches. Both the seals on the hatches and the stamps on the salt should be stated in the pass referred to in Rule 4.

7. When the discharge of salt from shipboard at Chittagong for conveyance under bond to Narainganj is interrupted or not completed, such quantity as has been actually delivered at the time of interruption shall be covered by a Customs boat-note. The salt so delivered must also be completely stamped over, and the hatches and all access to the hold must be sealed by Customs seals, to be

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* *Vide* Appendix H.

examined by the night Customs Inspector, who must record his report of each such inspection.

8. The salt on arrival at Narainganj or at any other Customs port shall be entered for home consumption under the provisions of Chapters IX and X, or for warehousing under Chapter XI of the Sea Customs Act, and the rules which may from time to time be framed under sections 9 and 105 of the Act for regulating the removal of salt warehoused at Chittagong to be re-warehoused at Narainganj shall apply in so far as such rules can be made applicable.

9. Both the seals on the hatches and the stamps on the salt, as reported on clearance by the Collector of Customs at Chittagong, shall be separately examined and reported on by the Salt Darogah or other officer deputed by the Collector of Customs, Narainganj, to the Collector of Customs, Narainganj, and if they be found intact the owner may, within 24 hours from the time of arrival of the cargo, pay the duty on the whole amount of salt less one per cent. for wastage in any vessel as shown in the pass, after which the Collector of Customs shall allow him to break bulk without further weighment.

These rules shall come into force from 1st January 1890.

E. D'S.—Reg. No. 3043J—100—10-9-92.

Authority may also at its discretion allow the bonders to provide themselves with their own scales, which must be tested and approved by the Collector of the district or Collector of Customs, if there be any. In such a case the bonders shall be charged no fees except the cost to Government, if any, for occasional repairs to the scales. The bonders are required to make their own arrangements for cutting and removing their salt from the warehouses, as well as to supply their own tools for cutting the salt, such as *sabools*, *kodalies*, &c.

33. The duty of the daroga will be to keep in a book in Form No. 3, provided for the purpose at the expense of Government, a correct tally of the weight of the salt taken off the scale by the bonder's people. He will be held personally liable for any excess or deficiency that may be discovered. Both the daroga and the bonder's agent will be required to certify at the end of each day's weighments the correctness of the tally book for that day's work.

34. The daroga shall get a fee of Rs. 2 for work on Sunday or a gazetted holiday, but shall be allowed no overtime fees, nor have any fixed hours of work during the day. The Chief Customs Authority may, however, at its discretion, fix the working hours of the daroga, and grant him overtime fees if at any time it is found necessary to do so. All these fees shall be recovered from the bonders.

35. Should any dispute arise between the daroga and the bonder or purchaser of the salt under delivery, the former will stop the weighment and at once refer the matter in dispute to the Collector of the district or the Collector of Customs, if there be any.

36. The daroga will be particularly careful to bring every irregularity that he may become cognizant of to the notice of the Collector of the district or the Collector of Customs, if there be any, without delay, and will be held responsible for failure in doing so.

37. When discrepancies in the accounts cannot be reconciled, and whenever there is reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, the Collector of the district or the Collector of Customs, if there be any, shall order a re-weighment. The expense of such re-weighment shall be borne by Government.

FORM No. I.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or gola
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date
Signature of the preventive officer

I.

(To be forwarded by post to the Collector of the district.)

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or gola
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date of clearance from Calcutta
Signature of the preventive officer
Ditto of Customs Collector, Calcutta

III.

(To be given to the guard of the train or the master or manjhi of the vessel by which despatched.)

N.B—The pass must invariably accompany the salt in transit, and be made over to the officer appointed by the Collector to supervise the transit of the salt to the warehouse.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or gola
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date of clearance from Calcutta
Signature of the preventive officer

Seal.

Form No. 2.]

ACCOUNT BOOK.

Name of place _____

Gola No. _____

Mode of conveyance by which received (by rail, steamer, flat or boat)

Description of salt _____

Name of bonder _____

Bond No. _____, dated _____

[*N.B.*—A sufficient number of pages should be allotted for salt of each bond.]

Year and date.	*To* QUANTITY RECEIVED AS PER PASSES.		Initials of the bonder or his agent.	Initials of the daroga.	Year and date.	*By* quantity delivered as per Tally book.		Initials of the bonder or his agent.	Initials of the daroga.
	Pass number.	Maunds.							
1	2	3	4	5	6	7		8	9
							Mds.		

32. The duty of the daroga will be to keep in a book, provided for the purpose at the expense of Government, a correct tally of the weight of the salt taken off the scale by the bonder's people. He will be held personally liable for any excess or deficiency that may be discovered. Both the daroga and the bonder's agent will be required to certify at the end of each day's weighments the correctness of the tally book for that day's work.

33. Should any dispute arise between the daroga and the bonder or purchaser of the salt under delivery, the former will stop the weighment and at once refer the matter in dispute to the Collector of the district, or the Collector of Customs, if there be any.

34. The daroga will be particularly careful to bring every irregularity that he may become cognizant of to the notice of the Collector of the district, or the Collector of Customs, if there be any, without delay, and will be held responsible for failure in doing so.

35. When discrepancies in the accounts cannot be reconciled, and whenever there is reason to believe that the quantity of salt conveyed to the boat or cart is not correctly represented in the accounts, the Collector of the district, or the Collector of Customs, if there be any, shall order a re-weighment. The expense of such re-weighment shall be borne by Government.

36. Whenever the bonder or purchaser is desirous of removing his boats or carts from the premises, the daroga shall satisfy himself on every point before removal, and shall also see, even where the accounts agree, that the boat-load or cart-load represents the exact quantity entered in the rowannah or covered by the chalan or money-order receipt.

37. These rules shall come into force from the date of the publication of this notification.

The following notifications are hereby cancelled:—

Notification dated 30th November 1888, relating to the removal of salt under bond to a private warehouse at Khulna.

Notification No. 1562B, dated the 18th December 1889, regulating the removal of salt from a warehouse at Chittagong to be re-warehoused at Narainganj.

So much of the Notification, dated the 30th November 1889, as relates to the transhipment of salt at Chittagong.

6. The vessel on arrival at Naraingunge shall be anchored as close as possible to the ghât leading to the warehouse in which the salt is to be stored, or at the nearest moorings to such ghât.

7. The weighment of the salt shall be made in the presence of the Salt Darogah or other officer deputed by the Collector of Customs, Naraingunge, and a Customs peon shall invariably remain with the salt until the weighment shall have been completed. Weighment of the salt shall be made, as a general rule, on board the importing vessel. It will, however, be competent to the Board, on sufficient cause being shown, to permit the salt of any bonder to be weighed after removal to the shore, under such suitable precautions, to be taken at the sole expense of the bonder, as may be prescribed by the Collector of Customs, Naraingunge, and approved by the Board.

8. The owner of the salt shall be required to pay full duty on any difference between the quantity of salt weighed out of bond at Chittagong and the quantity weighed out of the brig or steamer at Naraingunge, less an allowance of one per cent. on the quantity weighed into each vessel for wastage during the passage, if such wastage actually occurs.

9. The salt shall be stored under proper supervision in a licensed warehouse immediately the weighment shall have been made. The door of the warehouse shall have two locks; the key of one lock (which must be a Chubb's lock) shall remain with the darogah or other officer deputed by the Collector of Customs, Naraingunge, and the key of the other with the bonder's agent.

10. The bonder will be required to defray the cost of the preventive officers, and all charges attendant on the weighing of the salt, both at Chittagong and Naraingunge, such weighments being conducted as laid down in the Board's rules for weighing salt intended for bond at Chittagong.

11. Both Customs officers and the exporter's agent will be required to certify at the end of each day's weighment the correctness of the tally books for that day's work.

12. The working hours with regard to delivery and weighment of salt shall be from 6 a.m. to 3 p.m. or such other hours as may be fixed from time to time by the Collector of Customs, with the approval of the Commissioner.

13. If from any cause the weighments cannot be completed in one day, extra peons as may be considered necessary by the Collector of Customs shall be appointed to guard the salt, the cost being borne by the bonder.

14. The duty on the warehousing bill-of-entry shall be calculated on the whole quantity delivered on weighment from the vessel or vessels covered by the bond. As salt is cleared from bond, the quantity as entered in the clearance bill-of-entry shall be noted on the warehousing bill-of-entry and duty paid accordingly. When the last quantity of salt under each bond is cleared, the bonder shall make good the deficiency, if any, between the amount of duty originally entered in the warehousing bill-of-entry and the total amounts of duty paid, less an allowance on account of wastage, if such wastage has actually occurred, which shall not exceed 2½ per cent. on the whole quantity warehoused.

15. In addition to the above rules, the rules contained in sections VIII and IX of the Salt Manual shall apply generally to all salt conveyed under bond from Chittagong and warehoused at Naraingunge.

16. Before permission can be given to transport salt warehoused at Chittagong to Naraingunge, under bond, the bonder will be required to construct a suitable warehouse at Naraingunge, to be approved by the Collector and licensed by the Chief Customs authority, together with suitable accommodation for the warehouse establishment, also to be approved by the Collector. The bonder will also be required to enter into an agreement with the Collector to defray the cost to Government of the establishment noted in the margin, which will be appointed by the Collector for the guard and supervision of the warehouse.

	Rs.
1 Darogah on ...	50
2 Peons, at Rs. 6 each	12
Cost per mensem ...	62

17. The rules contained in paragraphs 5, 11 and 13 of section II of the Salt Manual shall apply generally to the appointment and payment of this establishment, and to the construction and repair of the warehouse and establishment accommodation.

These rules shall come into force from 1st January 1890. (*Calcutta Gazette* of 25th December 1889, part I, page 1084).

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to Naraingunge, in maunds
Date of despatch to Naraingunge
Whether from ship-board or golah
Name of vessel by which despatched
Master's name
Number of stamps on salt
Ditto of seals on hatches
Current for days
Date
Signature of Customs Collector, Chittagong

II

(*To be forwarded by post to Collector of Customs, Naraingunge.*)

SPECIAL SALT PASS.

Under bond No. , *dated*

NON-DUTY PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to Naraingunge, in maunds
Date of despatch to Naraingunge
Whether from ship-board or golah
Name of vessel by which despatched
Master's name
Number of stamps on salt
Ditto of seals on hatches
Current for days
Date of clearance from Chittagong
Signature of Customs Collector, Chittagong

III

(*To be given to Masters of vessels by which despatched.*)

N. B.—This pass must invariably accompany the salt in transit.

SPECIAL SALT PASS.

Under bond No. , *dated*

NON-DUTY PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to Naraingunge, in maunds
Date of despatch to Naraingunge
Whether from ship-board or golah
Name of vessel by which despatched
Master's name
Number of stamps on salt
Ditto of seals on hatches
Current for days
Date of clearance from Chittagong
Signature of Customs Collector, Chittagong

Seal.

"I.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date
Signature of the preventive officer

II.

(To be forwarded by post to the Collector of the district.)

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date of clearance from Calcutta
Signature of the preventive officer
Ditto of Customs Collector, Calcutta

III.

(To be given to the guard of the train or the master or manjhi of the vessel by which despatched.)

N.B.—The pass must invariably accompany the salt in transit, and be made over to the officer appointed by the Collector to supervise the transit of the salt to the warehouse.

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to
in maunds.
Date of despatch to
Whether from shipboard or golah
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjhi
Number of stamps on salt
Do. of seals on hatches
Do. do. on wagons
The warehouse in which the salt is to be deposited
Current for days
Date of clearance from Calcutta
Signature of the preventive officer

Seal. "

"NOTE.—Here explain short delivery, if any."

9-4-97.

7-1-97.

4

Form No. 3.]

TALLY BOOK.

Bond No. , *dated*

Date

In attendance at Gola

Commenced

Cause of delay

Finished

							Mds.						Mds.
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
							GRAND TOTAL—				MAUNDS.		

Signature of Bonder or his agent—

Signature of daroga—

Date

Gola No.

Rawana No.

Merchant

Residence

Description of salt

Quantity, maunds in

Destination

For transit by

15-1-1901.

Insert the following as Appendix H1:—

It has been brought to the notice of the Board that instances of delay sometimes occur in granting licenses for inland bonded warehouses established under the Sea Customs Act or under Act VIII of 1896, the Inland Bonded Warehouse Act, owing to the absence of any specific rule as to the kind of building required for the purpose. With a view, therefore, to facilitate the grant of such licenses, the following instructions are circulated for the information and guidance of Collectors of Customs and District Officers.

The instructions merely indicate the conditions which will ordinarily satisfy the requirements of the Government in regard to the kind of warehouse to be licensed, and they are not to be understood as binding the bonders to any particular plan of building or to the use of any particular material in its construction.

1. The warehouse need not necessarily be a masonry building, but may be one with double mat walls, a mud floor, and a tiled or corrugated-iron roof. The ground, if damp, should have a single layer of bricks to keep the salt from contact with the earth.

2. The warehouse should be sufficiently raised above flood level to be dry, and the plinth should be protected by *pucka* masonry walls. The compartments, if any are necessary, may be made of single or double mats with posts.

3. The height of the walls and size of the warehouse may be determined by the bonders. In practice a height of 12 feet will be found to be the most convenient.

4. No windows are necessary if sufficient light is admitted through the door and under the eaves. When windows are provided, it is advisable to have them as near the roof as possible, so as to admit of the storage of salt. They should be provided with iron bars, and should be capable of being closed from the inside. One good-sized door for the ingress and egress of coolies carrying loads is preferable to two, as it can be the more easily watched.

5. Both doors and windows should be capable of being securely fastened. If there be more than one door, only one should be open at a time, and a second door ought to be open only if the daroga can conveniently see both doors at once. More than two doors should never be allowed to remain open at one time.—9-8-1902.

APPENDIX I.

NOTIFICATION No. 1440S.R.

The 1st March 1897.—In exercise of the powers conferred by section 7 of the Inland Bonded Warehouses Act (VIII of 1896), and with the previous sanction of the Governor-General in Council, the Lieutenant-Governor is pleased to make the following rules to carry out the provisions of the said Act:—

1. Application for a license for a warehouse for the storage of salt under time-bonds shall be made to the Chief Customs Authority in Form No. 1, and the license, if granted by the Chief Customs Authority, shall be in Form No. 2 appended to these rules.

2. At the time of granting an application for such a license, the Chief Customs Authority shall declare what Government officer shall ordinarily inspect the warehouse for the purposes of these rules, and no license shall be issued for a warehouse unless it can, in the opinion of the Chief Customs Authority, be conveniently inspected by such Government officer.

3. The holder of a license for a warehouse under rule 1 may apply to the Chief Customs Officer for sanction to remove salt, upon which duty has not been paid, under time-bond to such warehouse under section 5 of the said Act. The application shall be in Form No. 3 appended to these rules.

4. The obligor of a bond executed under section 6 of the said Act shall give security in Government promissory notes to the extent of the duty covered by the bond. In the event of payment of part of the duty being made under the last proviso to section 6 of the said Act or as prescribed in rule 6, a proportionate amount of the security, as nearly as may be convenient, shall be returned.

5. On the execution of a bond and deposit of security, the Chief Customs Officer shall issue a pass in Form No. 4 appended to these rules. This pass shall be returned by the obligor when applying for the return of his security.

6. The Chief Customs Officer shall require one quarter of the duty to be paid as soon as one quarter of the salt shall have passed out of the warehouse, a further quarter to be paid as soon as half the salt shall have so passed out, and a further quarter as soon as three-quarters of the salt shall have so passed out. Full duty shall be payable when the whole of the salt has been removed, even if the removal be effected before the date of the expiry of the bond. And in all other cases the duty shall be payable on the date of expiry of the bond. The duty shall ordinarily be payable at the office of the Chief Customs Officer of the place where the warehouse is situated, but the Chief Customs Officer at the time of the execution of the bond may grant permission to the obligor to pay, from time to time, the duty into any specified Government treasury, in which case the Collector of the district in which such treasury is situate shall advise the Customs Collector who issued the bond of every such payment.

7. When salt is issued under a time-bond for conveyance from shipboard or a warehouse appointed or licensed under the Sea Customs Act, 1878, to a warehouse licensed under these rules, such salt shall, during transit, be at the sole risk and charge of the obligor under the bond, who shall be bound to convey the salt by the method and route specified in the pass in Form No. 4, and shall be responsible for its production before the inspecting officer.

8. When salt issued under a time-bond is conveyed to a warehouse licensed under these rules by boat, flat or steamer, or by rail, either in bulk or in bags, the hatches of the flat or steamer, and the doors of the wagon shall be securely fastened and sealed in the presence of a preventive officer, and in the case of salt in bulk conveyed either by boat, flat or steamer, the salt shall be stamped all over with the Government adul.

9. On arrival, the inspecting officer shall view the salt and satisfy himself that the seals or adul, as the case may be, are intact, and shall furnish the license-holder with a certificate of its arrival. Should the inspecting officer have reason to believe that the salt has been tampered with on its way, he shall make a report to the Chief Customs Authority, stating the reason for the conclusion at which he has arrived, and the Chief

Customs Authority may, on receipt of his report, order the bond to be cancelled and the duty on the full amount to be paid at once.

10. The inspecting officer shall inspect the warehouse at least twice in each month, and at each inspection shall note approximately the proportion of salt disposed of and transmit his report to the Chief Customs Officer.

11. The inspecting officer shall see that the salt covered by each bond is stored separately. Any license-holder mixing the salt covered by two bonds will be liable to forfeiture of his license and the cancellation of the bond relating to such salt, when the full amount of duty on such salt shall be payable at once.

12. The Chief Customs Authority may immediately withdraw a license for a warehouse, without compensation, when the licensee has infringed any provisions of the Salt or Customs laws for the time being in force, or any rules made under any such laws.

13. The Chief Customs Authority may withdraw a warehouse license, without compensation, but on such notice as it may deem reasonable or sufficient when the continued existence of such warehouse appears to the Customs Authority to be dangerous or inexpedient on public grounds.

14. The licensee shall be responsible (on pain of forfeiture of his license) to carry out at his own expense any alterations or improvements in the warehouse buildings or arrangements which may be deemed necessary by the Chief Customs Authority in the interests of the revenue.

NOTE.—The rules issued under Notification No. 2365S.R., dated the 23rd April 1894, apply to warehouses licensed under section 4 of the Inland Bonded Warehouses Act (VIII of 1896).

FORM No. 1.

Form of Application for a License for a Warehouse for the Storage of Salt under Time-bonds under section 5, Act VIII of 1896.

Stamp one rupee

To

THE CHIEF CUSTOMS AUTHORITY.

SIR,

PLEASE comply with my request to be furnished with a license under section 5 of Act VIII of 1896 for a warehouse for the storage of salt under time-bonds at thana district. It is situated about the distance of from the thana of* . The period of license not to exceed

Particulars of godown—

Length

Breadth

Height

The above godown is built of , and can contain maunds of salt. The godown is my own property (or the property of , from whom I have engaged the same on a lease of)

Place

Name of Applicant.

Date

N.B.—The application shall bear a court-fee stamp of one rupee.

---

* Here give the name of the nearest thana.

Form No. 2.

Form of License for a private Warehouse prescribed by the Chief Customs Authority under section 5 of Act VIII of 1896.

The undermentioned godown being in the occupation of is hereby licensed as a warehouse for the storing of non-duty-paid salt on time-bonds under section 5 of Act VIII of 1896. The godown is situated at , is the property of , and is of the following dimensions, namely :—

	Feet.	Inches.
Length	...	...
Breadth	...	...
Height	...	...

This license is granted to , and is not transferable to any other person or persons. It is in force for from this date.

Secretary, Board of Revenue, or Chief Customs Authority.

Form No. 3.

Form of Application to warehouse Salt under a Time-bond under section 5, Act VIII of 1896.

Stamp one anna [ ]

To

The Collector of Government Sea Customs.

Sir,

Be pleased to permit me to receive from { Name of vessel / or / Bonded warehouse } maunds of non-duty-paid salt under time-bond to be warehoused at the warehouse licensed under section 5, Act VIII of 1896 at .

The whole to be cleared, or duty to be paid within months unless the Board of Revenue shall direct payment earlier. The salt will be conveyed by* and is expected to occupy days in transit. Due notice of arrival will be given to†

I herewith tender Government promissory notes to the value of Rs. as security for the due performance of the bond.

The payments under the bond will be made to

N.B.—The application shall bear a court-fee stamp of one anna.

---

* Here state manner of transit, *e.g.*, boat or railway, and route.

† Here give the name of the inspecting officer.

FORM No. 4.

I

SPECIAL SALT PASS.

Under Bond No. , dated
Non-duty paid.
Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to in maunds
Date of despatch to
Route by which despatched
Whether from shipboard or gola
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjee
Number of stamps on salt
Ditto seals on hatches
Ditto ditto wagons
The warehouse in which the salt is to be deposited
Current for months
Date
Signature of Customs Collector

NOTE.—Here explain short delivery, if any.

II.

(To be forwarded by post to the Government officer declared under rule 2 by the Chief Customs Authority to be inspecting officer of the warehouse to which salt is despatched.)

SPECIAL SALT PASS.

Under Bond No. , dated
Non-duty paid.
Serial number
Bonder's name
Name of importing vessel
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to in maunds
Date of despatch to
Route by which despatched
Whether from shipboard or gola
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjee
Number of stamps on salt
Ditto seals on hatches
Ditto ditto wagons
The warehouse in which the salt is to be deposited
Current for months
Date of clearance from
Signature of Customs Collector

NOTE.—Here explain short delivery, if any.

(To be given to the obligor under the time-bond.)

N.B.—When the obligor or his agent accompanies the salt in transit the pass should accompany the salt, and must be returned by the obligor on the salt being sold when he applies for the return of his security.

SPECIAL SALT PASS.

Under Bond No. , dated
Non-duty-paid.
Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to in maunds
Date of despatch to
Route by which despatched
Whether from shipboard or gola
Number of wagons by which despatched
Quantity of salt loaded into each wagon
Name of vessel by which despatched
Name of master or manjee
Number of stamps on salt
Ditto seals on hatches
Ditto ditto wagons
The warehouse in which the salt is to be deposited
Current for months
Date of clearance from
Signature of Customs Collector

Seal.

NOTE.—Here explain short delivery, if any.

KNOW all men by these presents that we

are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees of lawful money of British India to be paid to the said Secretary of State in Council, his certain attorney, successors, and assigns, for which payment to be well and truly made we bind ourselves, our heirs, and representatives jointly, and every two of us bind ourselves, our heirs, and representatives jointly, and each of us binds himself, his heirs, and representatives severally firmly by these presents sealed with our respective seals dated this day of one thousand eight hundred and ninety And each of us the said doth hereby, for himself, his heirs, and representatives, covenant with the said Secretary of State in Council, his successors, and assigns, that if any suits shall be brought touching the subject-matter of this obligation or the condition hereunder written in any court subject to the superintendence of the High Court of Judicature at Fort William in Bengal other than the said High Court in its original jurisdiction, the same shall and may, at the instance of the said Secretary of State in Council, be removed into, tried, and determined by the said High Court in its extraordinary original jurisdiction.

The full amount of duty payable.

WHEREAS the said

is the of the ship or vessel called the of the burthen of tons, and the said vessel is laden with maunds of Liverpool Pungah salt non-duty paid transhipped* from , and ready to proceed on a voyage from the port of Chittagong to the port of in British India, for which port the said has declared that the said ship is bound: And whereas the Collector of Customs for the port of Chittagong has refused port clearance to the said ship, unless the said with two sufficient sureties should execute such a bond as above written with such condition as hereunder written, which he the said as principal and the said

(Owner, agent, master, or commander, as the case may be.)

* In the case of salt removed from bond, substitute for the word "transhipped" "stored in a warehouse at Chittagong.

as his sureties have agreed to do: Now the condition of the above written bond is such that if the above bounden or some or one of them, their heirs, or representatives shall and do on or before the day of one thousand eight hundred and ninety produce or cause to be produced to the Collector of Customs for the port of Chittagong for the time being, or the officer in charge of the Custom House for the time being, a certificate from the proper officer of the said port of , to which the said ship has been declared bound as aforesaid of her safe arrival on or before the* day of next at the said port, and shall also faithfully observe and perform all the rules for the time being in force as to the removal of non-duty-paid salt under bond to from board ship (or from bond) at Chittagong, then the above written bond shall be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered.

* The date to be fixed in respect of salt intended for the port of Naraingunge should be calculated in the manner following:—Within twenty-one days from the granting of the port clearance during the north-east monsoon (*i.e.*, from the 16th September to 30th April), or within fifteen days from the date of the granting of port clearance during the south-west monsoon *i.e.*, from the 1st May to the 15th September).

APPENDIX J.

NOTIFICATION.

Dated the 4th February 1890.

THE following rules framed by the Board of Revenue under clause (*c*), section 9 of the Sea Customs Act, VIII of 1878, to provide for the weighment of salt by licensed weighmen at the port of Calcutta, having received the sanction of the Lieutenant-Governor, are published for general information:—

I.—From the date of the publication of these rules, no person, other than a weighman licensed under them, shall be employed to weigh salt either on board importing vessels or at the Sulkea warehouses.

II.—A weighman includes an assistant.

III.—The duty of supplying licensed weighmen may be entrusted to contractors or sirdar weighmen, who will be appointed on the recommendation of the Superintendent of the Preventive Service and receive a license. Contractors and sirdars who have not been licensed by the Collector of Customs will not be recognised by Customs Officers.

IV.—Any person wishing to become a licensed weighman will be supplied, on application to the Collector of Customs, with a form which he will be required to fill up, and such application should ordinarily be supported by a recommendation from some person directly interested in the importation and weighment of salt. If he is considered suitable, a license will then be granted to the applicant.

V.—A licensed weighman, who is guilty of refusal or neglect of duty, may be suspended or dismissed.

VI.—Licensed weighmen will make their own arrangements with those persons who require their services, and in this respect Government will not exercise any control over them; but they are strictly prohibited from receiving any reward or present from the buyers, or their representatives, under penalty of dismissal and of a criminal prosecution.

VII.—When on duty a licensed weighman will be required to wear a brass badge, and will be bound to produce his license if asked to do so.

VIII.—A complete list of licensed contractors, sirdar weighmen, and weighmen will be supplied to any person interested in the weighment of salt upon application.

Form of Contractor's License.

A. B. is hereby appointed a licensed contractor for the supply of licensed weighmen under the rules prescribed by the Board of Revenue.

Form of application for Weighman's License.

I, , son of , resident of , in the district of , at present residing at , desiring to obtain a license authorising me to weigh salt on board ships as well as at the Sulkea warehouses, beg respectfully to submit this petition.

I undertake to perform my duties faithfully to Government, and to obey any lawful commands that I may receive.

Form of Weighmans' License.

A. B. is hereby appointed a licensed weighman under the rules prescribed by the Board of Revenue.

Descriptive Roll.

Name.	Father's name.	Residence.	Present residence.	By whom recommended.

(*Calcutta Gazette* of 5th February 1890 part I, page 103.)

APPENDIX K.

NOTIFICATION.

The 23rd January 1891.—The following rules framed by the Board of Revenue under clause (*c*), section 9 of the Sea Customs Act, VIII of 1878, to provide for the weighment of salt by licensed weighmen at the port of Chittagong, having received the sanction of the Lieutenant-Governor, are published for general information:—

Rules framed under clause (c), section 9 of the Sea Customs Act, VIII of 1878, *to provide for the weighment of salt by licensed weighmen in the Port of Chittagong.*

I.—From the date of the publication of these rules, no person other than a weighman licensed under them shall be employed to weigh salt either on board importing vessels or at the Sudder ghât warehouses.

II.—Licensed weighmen may employ such coolies or other assistants as are necessary for conducting the duties.

III.—Any person wishing to become a licensed weighman will be supplied, on application to the Collector of Customs, with a form which he will be required to fill up, and such application should ordinarily be supported by a recommendation from some person directly interested in the importation and weighment of salt. If he is considered suitable, a license will then be granted to the applicant.

IV.—A licensed weighman, who is guilty of refusal or neglect of duty, may be suspended or dismissed.

V.—Licensed weighmen will make their own arrangements with those persons who require their services, and in this respect Government will not exercise any control over them; but they are strictly prohibited from receiving any reward or present from the buyers, or their representatives, under penalty of dismissal and of a criminal prosecution.

VI.—When on duty, a licensed weighman will be required to wear a brass badge, and will be bound to produce his license if asked to do so.

VII.—A complete list of weighmen will be supplied to any person interested in the weighment of salt upon application.

Form of weighmen's license.

A B is hereby appointed a licensed weighman under the rules prescribed by the Board of Revenue.

Descriptive roll.

Name.	Father's name.	Residence.	Present residence.	By whom recommended.

Form of application for weighmen's license.

I , son of , resident of , in the district of , at present residing at , desiring to obtain a license authorising me to weigh salt on board ships as well as at the Sudder ghât warehouses, beg respectfully to submit this petition.

I undertake to perform my duties faithfully to Government, and to obey any lawful commands that I may receive. (*Calcutta Gazette* of 28th January 1891, part I, page 155.)

APPENDIX L.

FROM references that have recently been made to the Board, it appears that some district officers are under the impression that the provisions of the Bengal Salt Act VII of 1864 apply only to certain saliferous districts in which the rowannah system is in force. But on turning to the Act, it will be found that, with the exception of sections XI to XXII, which relate to the possession and transport of salt, and which are in force only in certain specified tracts, the rest of the Act is in force throughout the Lower Provinces, and within this area the unlicensed manufacture of salt is punishable under section V of the Act. (B. C. O. No. 7 of May 1888.)

APPENDIX M.

Rules for the regulation of the refund of duty on salt lost by boat-wreck.

WHEREAS the refund of the duty paid on salt has as a matter of grace been granted from time to time when the salt has been lost, salt merchants, their agents, and manjis, engaged in obtaining delivery of duty-paid salt are hereby informed that no claim for the refund of duty on salt lost by boat-wreck

Rules for the payment of refunds of Duty on Salt bonded in Inland Bonded Warehouses, from the Calcutta Customs' Treasury.

1. On receipt of an application for refund of the duty on salt stored in an Inland Bonded Warehouse, the Collector of the district, through whom the returns of the warehouse are submitted, will cause to be prepared a statement of all payments of duty on account of salt stored in that warehouse, whether they have been made into the local Treasury or into the Calcutta Custom House Treasury, together with a report stating the quantity of salt on which a refund is payable, and explaining the reasons for the deficiency in the outturn of salt delivered from the warehouse. The salt receipts, in the case of payments at Calcutta, and the duplicate Treasury *chalans*, in other cases, with endorsements showing the deficiency in the outturn, will be annexed to the statement. The papers will then go before the Treasury Officer for verification by him of the payments of duty into the District Treasury. To facilitate this verification, the number of the bond securing the duty should, in future, be noted on the *chalans* at the time duty is paid in.

2. If the District Officer considers the refund admissible, under Rule 25 of the rules published at page 1329, Part I, of the *Calcutta Gazette*, of the 5th December 1900, he will cause a refund voucher to be prepared in the Form, No. 13, given at page 338, Volume I, of the Civil Account Code; and, after noting in his registers the amount to be refunded out of duty paid into his Treasury, and signing under the words "Passed for payment," he will forward it with all the papers to the Collector of Customs, Calcutta.

3. The daroga's statement of duty paid into the Calcutta Custom House Treasury (if any) will then be verified in the Custom House, and the papers will then be sent to the Superintendent of the Salt Golah Department, for report, as to whether the short-delivery of salt on which the refund is claimed seems reasonable.

4. When it is considered that the refund should be paid, the statement of duty payments into the local Treasury (if any), verified by the local Treasury Officer, will be incorporated in the Custom House account of duty realised on account of the bond, and the refund will then be noted for payment in the Calcutta Custom House. When payment is made, it will be entered against the above account as required by Rule 99 of the Civil Account Code.

5. An advice of all refunds paid in the Calcutta Custom House under these rules, will be sent to the District Officer, for note against the original credit entries. 5-4-1901.

will in future be entertained, unless the following points are proved to the satisfaction of the Board of Revenue :—

1st—That the Preventive Officer before giving delivery was satisfied that the boat was not obviously unsafe or unfit for a salt cargo.

2nd—That the salt was lost.

3rd—That every possible effort was made by the crew of the boat to save the cargo.

4th—That there was no neglect or fraud on the part of any person concerned with the salt.

5th—That the loss of the salt occurred before the completion of the act of formal delivery of the boat's cargo.

6th—That application for reweighment was made without any avoidable delay to the Superintendent of the Preventive Service.

7th—That before the reweighment the salt was (except under special circumstances which may render this impossible) in the custody of a Customs Officer to be deputed under paragraph 6.

8th—That the expenses incurred for custody of the salt and reweighment have been paid by the rowannah-holder or other person concerned with the salt.

2. The act of formal delivery of the boat's cargo is to be considered to be completed when (*a*) the salt in the boat has been adulled, or (*b*) the boat-note has been made over, or (*c*) the boat with a full cargo has cast off from the ship's side or the jetty at the salt golahs.

3. Refunds of duty will not be allowed after completion of delivery in the case of loss by any accident, such as collision with buoys, the Hooghly bridge, ships or other boats, or stormy weather. On the occurrence of a cyclone, the special circumstances of the case will be considered.

4. The PREVENTIVE OFFICER is, before commencing delivery, to give notice in writing to the rowannahdar or his koyal or sirdar cooly, or the person taking delivery on his behalf, whose name is endorsed on the back of the rowannah, whether the boat into which it is proposed to take delivery is unsafe or unfit for a salt cargo; and, if the boat appears to become unsafe or unfit during the course of delivery, he is similarly to give notice.

5. If the rowannah-holder or his representative (as described in paragraph 4) decide to take delivery or to continue taking delivery into a boat which the Preventive Officer has stated to be unsafe or unfit for a salt cargo, he is to be required to endorse his decision on the written notice given by the Preventive Officer, and no claim for refund of duty will, in event of loss, be entertained.

6. If the PREVENTIVE OFFICER during the course of delivery, *i.e.*, before it is formally complete, consider it necessary for the safety of the salt to order that the boat be cast off from the ship and beached, he may do so. He is then to arrange for the Customs flag to be hoisted on the foremast head for the information of the DIVISIONAL AND PATROL CUSTOMS OFFICER, who is on arrival to arrange for the safe custody of the salt by placing it, if possible, under adul, and if necessary sending an application to the SUPERINTENDENT of the PREVENTIVE SERVICE for a special CUSTOMS OFFICER to take charge thereof.

7. The special CUSTOMS OFFICER deputed under paragraph 6 is to be paid for at the rate of five rupees a day with the usual fees for overtime work. If the rowannah-holder or his representative (as described in paragraph 4) declines to ask for the services of a special officer, the salt is to be left at his risk, and no claim for refund of duty will be entertained. If the salt has already been taken into safe cu stody, it is not to be given up until all expenses have been paid.

8. On an application for reweighment of salt alleged to have been saved from boat-wreck, the SUPERINTENDENT of the PREVENTIVE SERVICE is to require the applicant to pay the expenses of the special officer deputed under paragraph 6 and of the reweighment, and is on payment thereof to have the salt reweighed at once.

9. The object of this notice is to show the circumstances under which a claim for refund of duty on loss of salt by boat-wreck will not be entertained. No promise is made that claims entertained will necessarily be granted, and no admission is hereby made that any claim can be made as of right under any section of any law. (*Calcutta Gazette* of 23rd January 1889, part I, page 56).

APPENDIX N.

INSTRUCTIONS.

FOR THE GUIDANCE OF INLAND STEAMER COMPANIES.

1. All inland vessels, including flats and steamers, laden with salt, must be protected by boat-notes as long as they remain within the limits of the port of Calcutta (section 76 of the Sea Customs Act). The boat-notes must be shown to the Customs Officers on demand.

2. A salt-laden vessel (steamer or flat) must have in possession the rowannah granted by the Board for the protection of its cargo, until salt limits are passed.

3. No vessel (steamer or flat) laden with salt will be required to stop at the pass stations *en route*, but the officer in charge of the vessel must ordinarily post the rowannah for return to the Board at the first post town the vessel touches after passing salt limits.

4. The following are the stations from which the rowannahs may be returned by the Commanders of salt-laden vessels belonging to the different steamer Companies when the route taken by them is *viâ* Bali :—

Names of Companies.	Names of the Stations.
India General Steam Navigation Company	1. Kassangunge. 2. Goalundo.
River Steam Navigation Company ...	1. Hanskhally.

5. The following are the stations from which the rowannahs may be returned when the route is *viâ* Soonderbuns :—

Names of Companies.	Names of Stations.
India General Steam Navigation Company	1. Nulchitty. 2. Burrisaul. 3. Goalundo. 4. Naraingunge.
River Steam Navigation Company ...	1. Burrisaul.

6. The stations enumerated in paragraphs 4 and 5 must not be changed without the Board's order.

7. Disregard of any of the above instructions will be punishable according to law.

N.B.—The above instructions do not in any way supersede the rules laid down in section 10 of the Salt Manual. Particular attention is drawn to rule 6 of that section (p. 52 of the Salt Manual) which lays down :—

"On the completion of deliveries of salt from boardship upon rowannahs, the holders thereof must present them to the Board's office for the purpose of having the endorsements made on them by the preventive officers examined

Λ "Berhampore." 5-9-98.

"5A. Rowanas issued by the Collector of Khulna for the conveyance of salt by Messrs. Hoare, Miller & Co's. steamers or flats from Khulna to Barisal may be returned from the station Jhalakati." 26-9-96.

Λ "4, 5, and 5A" 26-9-96.

This rule will not prevent salt merchants removing their salt-laden boats from the ship's side to safe and convenient places in the river under the boat-notes previously granted by the preventive officers. Preventive officers will invariably, when they deliver a completed rowannah to a merchant or to his gomastah, warn him to present his rowannah at the Board's office." (Board's order No. 1084B, dated 22nd August 1887.)

APPENDIX O.

Rates of duty on salt in Bengal.

Period.	Rate.
From 1837	Rs. 3-4 per maund
„ October 1844	„ 3 - „ „
„ April 1847	„ 2-12 „ „
„ April 1849	„ 2-8 „ „
„ December 1859	„ 3 „ „
„ March 1861	„ 3-4 „ „
„ January 1878	„ 3-2 „ „
„ August 1878	„ 2-14 „ „
„ March 1882	„ 2 „ „
„ 19th January 1888	„ 2-8 „ „

E. D'S. & R. D'R.--Reg. No. 3125J—450—22-10-91.

2. All applications under Rule 1 shall specify the name, tonnage and master's name of the vessel into which the salt is intended to be transhipped.

3. Salt shall be conveyed by such vessels only as are approved by the Collector of Customs. Each salt vessel destined for Naraingunge must carry a special pass in the annexed form under the signature of the Collector of Customs, covering the consignment of salt shipped by it.

4. All salt transhipped to Naraingunge can only be removed from Chittagong under a bond to be executed by the applicant for its due arrival and entry at the port of destination. The bond shall be in the form appended to these rules for a sum equal to at least the duty chargeable on the salt.

5. The salt when placed on board each vessel must be stamped all over and conveyed under sealed hatches. Both the seals on the hatches and the stamps on the salt should be stated in the pass referred to in Rule 3.

6. When the discharge of salt from shipboard at Chittagong for conveyance under bond to Naraingunge is interrupted or not completed, such quantity as has been actually delivered at the time of interruption shall be covered by a Customs boat-note. The salt so delivered must also be completely stamped over, and the hatches and all access to the hold must be sealed by Customs seals, to be examined by the night Customs Inspector, who must record his report of each such inspection.

7. The salt on arrival at Naraingunge shall be entered for home consumption under the provisions of Chapters IX and X of the Sea Customs Act.

8. Both the seals on the hatches and the stamps on the salt as reported on clearance by the Collector of Customs at Chittagong shall be separately examined and reported on by an officer deputed by the Collector of Customs, Naraingunge, to the Collector of Customs, Naraingunge, and if they be found intact, the owner may, within 24 hours from the time of arrival of the cargo, pay the duty on the whole amount of salt less one per cent. for wastage in any vessel as shown in the pass, after which the Collector of Customs shall allow him to break bulk without further weighment.

These rules shall come into force from the date of the publication of this Notification.

E. N. BAKER,

Offg. Secy. to the Govt. of Bengal.

FORM OF BOND FOR THE REMOVAL OF SALT FROM CHITTAGONG TO NARAINGUNGE.

KNOW all men by these presents that we are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees of lawful money of British India to be paid to the said Secretary of State in Council his certain attorney successors and assigns for which payment to be well and truly made we bind ourselves our heirs and representatives jointly and every two of us bind ourselves our heirs and representatives jointly and each of us binds himself his heirs and representatives severally firmly by

The full amount of duty payable.

these presents sealed with our respective seals dated this
day of one thousand eight hundred
and ninety and each of us the said
doth hereby for himself his heirs and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suits shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the superintendence of the High Court of Judicature at Fort William in Bengal other than the said High Court in its original jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the said is the
of the ship or vessel called the
of the burthen
of tons and
the said vessel is laden with
maunds of Liverpool Pungah salt non-duty-paid
transhipped* from and
ready to proceed on a voyage from the port of Chittagong to the port of
in British India for which port the said
has declared that
the said ship is bound: And whereas the Collector of Customs for the port of Chittagong has refused port clearance to the said ship unless the said
with two sufficient sureties should execute such a bond as above written with such condition as hereunder written which he the said
as principal and the said as his sureties have agreed to do: Now the condition of the above written bond is such that if the above bounden
or some or one of them their heirs or representatives shall and do on or before the day of one thousand eight hundred and ninety produce or cause to be produced to the Collector of Customs for the port of Chittagong for the time being or the officer in charge of the Custom House for the time being certificate from the proper officer of the said port of
to which the said ship has been declared bound as aforesaid of her safe arrival on or before the† day of
next at the said port and shall also faithfully observe and perform all the rules for the time being in force as to the removal of non-duty-paid salt under bond to
from board ship (or from bond) at Chittagong then the above written bond shall be void otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered.

(Owner, agent, master, or commander, as the case may be.)

* In the case of salt removed from bond substitute for the word "transhipped" "stored in a warehouse at Chittagong."

† The date to be fixed in respect of salt intended for the port of Naraingunge should be calculated in the manner following:—Within twenty-one days from the granting of the port clearance during the north-east monsoon (*i.e.*, from the 16th September to 30th April) or within fifteen days from the date of the granting of port clearance during the south-west monsoon (*i.e.*, from the 1st May to the 15th September).

FORM OF SPECIAL SALT PASS.

I.

SPECIAL SALT PASS.

Under Bond No. . *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to Naraingunge in maunds
Date of despatch to Naraingunge
Whether from ship-board or golah
Name of vessel by which despatched
Master's name
Number of stamps on salt
Ditto of seals on hatches
Current for days
Date
Signature of Customs Collector, Chittagong.

II.

(To be forwarded by post to Collector of Customs, Naraingunge.)

SPECIAL SALT PASS.

Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to Naraingunge in maunds
Date of despatch to Naraingunge
Whether from ship-board or golah
Name of vessel by which despatched
Master's name
Number of stamps on salt
Ditto of seals on hatches
Current for days
Date of clearance from Chittagong
Signature of Customs Collector, Chittagong.

III.

(To be given to Masters of vessels by which despatched.)

N.B.—This pass must invariably accompany the salt in transit.

SPECIAL SALT PASS.
Under Bond No. , *dated*

NON-DUTY-PAID.

Serial number
Bonder's name
Name of importing ship
Nationality
Master's name
Whence imported
Description of salt
Quantity despatched to Naraingunge in maunds
Date of despatch to Naraingunge
Whether from ship-board or golah
Name of vessel by which despatched
Master's name
Number of stamps on salt
Ditto of seals on hatches
Current for days
Date of clearance from Chittagong
Signature of Customs Collector, Chittagong.

Seal.

11-1-1900.

H. E A.—Reg. No. 7406J—1,150—7-2-1900.

APPENDIX Q.

Vide SECTION VII.

Returns prescribed for the administration of the Salt Department.

Quarterly Return No. I—S.—Clearances of private salt on payment of duty from shipboard.

1. Whence imported.

Clearances in the quarter under report of previous year—divided into four columns 2 to 5—

2. Quantity on which duty was paid.
3. Duty received.
4. Duty refunded.
5. Net duty.

Clearances in the quarter under report of current year—divided into four columns 6 to 9—

6. Quantity on which duty was paid.
7. Duty received.
8. Duty refunded.
9. Net duty.
10. Remarks.

Quarterly Return No. II—S.—Transactions in sea-imported salt at public and private warehouses.

TABLE I.

Salt bonded, delivered and in store.

1. Name or number of gola.
2. Description of salt.
3. Quantity in bond at close of the preceding quarter.
4. Quantity admitted during the quarter.
5. Total quantity in bond during the quarter.

Clearances during the quarter—divided into four columns, 6 to 9—

6. Quantity on which duty was paid.
7. Duty received.
8. Duty refunded.
9. Net duty.
10. Quantity remaining in bond at close of the quarter.
11. Total wastage in respect of each bond.
12. Remarks.

TABLE II.

Result of final clearances effected.

1. Name or number of gola.
2. Description of salt.
3. Total storage during the quarter.
4. Total clearances during the quarter.
5. Period of storage.
6. Percentage of deficiency.
7. Remarks.

NOTE.—Transactions relating to public and private warehouses are to be shown separately in each table.

APPENDIX Q.—Substitute the following for form of Table I of the quarterly Salt Return No. II-S :—

TABLE I.

Salt bonded, delivered and in store.

1. Name or number of gola.
2. Description of salt.
3. Quantity in bond at close of the preceding quarter.
4. Quantity admitted to bond during the quarter.
5. Total quantity in bond during the quarter.

Realisation of duty during the quarter divided into four columns, 6 to 9—

6. Quantity on which duty was paid.
7. Duty received.
8. Duty refunded.
9. Net duty.
10. Quantity delivered out of bond on payment of duty.
11. Quantity remaining in bond at close of the quarter (column 5—column 10).
12. Total wastage in respect of each bond or each description of salt.
13. Remarks.

NOTE.—The entry in column 3 of the return of the succeeding quarter will be the figure shown in column 11 of the preceding quarter less the figure in column 12 of the same statement. 12-4-1902.

Substitute the following t[illegible] form given in Appendix Q of the Salt Manual, 1891, in respect of table II of the Quarterly Return No. II S :—

TABLE II.

Result of final clearances effected.

1. Name of bonder, and place where the warehouse is situate.
2. Number and date of bond, and description of salt.
3. Quantity of salt stored under each bond.
4. Quantity of salt cleared under each bond.
5. Total period during which the salt was in warehouse.
6. Date of final clearance.
7. Percentage of deficiency.
8. Remarks.

9-11-1901.

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Working hours—								
At the Sulkea Government Golahs	...	...	...	...	IX	3	...	48
For delivery of salt from boardship	...	...	...	...	X	1	...	51
For delivery of salt from licensed warehouse at Khoolna	...	...	...	...	...	21	G	113
For delivery of salt at Chittagong and Naraingunge	...	...	...	...	...	12	H	115
Z.								
Zemindar—Or other proprietor of land, conniving at offence in respect of salt. Penalty on, ...	XII	1882	14	6	...	...	...	...

C. A. P.—Reg. No. 3125J—450—22-10-91.